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MISSOURI Department of Revenue

COMPONENT UNIT FINANCIAL REPORT

Fiscal Year Ended June 30, 1990

Combined Annual Financial Report
of the Director of Revenue
and State Treasurer

COMPONENT UNIT FINANCIAL REPORT
of the
MISSOURI DEPARTMENT OF REVENUE
Fiscal Year Ended June 30, 1990

Wendell Bailey
State Treasurer

Duane Benton, CPA
Director of Revenue

COMBINED ANNUAL FINANCIAL REPORT
of the
DIRECTOR OF REVENUE
and
STATE TREASURER

Prepared By:

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Assistant Administrator of
Financial Services

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Accountant

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INTRODUCTORY

The Introductory Section includes material to familiarize the reader with the contents of the report, organizational structure and financial operations of the Department.

MISSOURI DEPARTMENT OF REVENUE
POST OFFICE BOX 311
JEFFERSON CITY
65105-0311

JOHN ASHCROFT
GOVERNOR

DUANE BENTON
DIRECTOR

November 1, 1990

The Honorable John Ashcroft and
Members of the General Assembly

I am pleased to submit the annual financial report of the Department of Revenue for the fiscal year ended June 30, 1990.

The Department of Revenue report is intended to present fairly the financial position and results of operations of the Department of Revenue as measured by the financial activity of the various funds. This report is prepared in accordance with generally accepted accounting principles and consists of three sections:

1. Introductory Section, including general information and the organization of the Department.

2. Financial Section, including the financial statements and related footnotes and supplementary data.

3. Statistical Section, including tables depicting tax collections and distributions.

The Department of Revenue is responsible for the accuracy of the data presented and the completeness and fairness of the presentation.

This report, together with statements prepared by the State Treasurer (attached to this report) and the annual financial summary of the Office of Administration, Division of Accounting (published separately), fulfill the statutory requirements for financial reporting under Section 32.060, RSMo. 1986.

Sincerely,

Duane Benton

Duane Benton, CPA

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OVERVIEW

REPORTING ENTITY

The People of Missouri created the Department of Revenue when they adopted Article IV, Section 12, of the 1945 Missouri Constitution. The Department serves as the central collection agency for all state revenues. The primary duties of the Department are the collection of taxes, titling and registration of motor vehicles, and licensing of drivers throughout the state.

The Director of Revenue is responsible for all operations and policies of the Department. He is appointed by the Governor, with the advice and consent of the Senate.

Five divisions administer the operations of the Department. They are the Division of Administration, Division of Information Systems, Division of Motor Vehicle and Drivers Licensing, Division of Taxation and Collection, and the Division of Compliance. The directors of each of these divisions are appointed by the Director of Revenue.

The number of employees authorized by the legislature for fiscal year 1990 was 2,037 with an operating budget of $59,266,703. The Department has voluntarily adopted many provisions of the State Merit System, but is not officially covered by that program.

The State Tax Commission, Horse Racing Commission, Motor Vehicle Commission, and State Lottery Commission are organized within the Department of Revenue, but are administered separately. Only the operations of the Highway Reciprocity Commission are included in the financial statements since it was organized under the Department as a "Type II transfer" as that term is defined in Appendix B of the Reorganization Act of 1974 (RSMo).

Office of the Director

Director of Revenue: The Director of Revenue supervises all operations of the Department. He formulates general policy and determines long-term goals for the Department.

Deputy Director: The Deputy Director has line authority for operational decision-making within the Department.

General Counsel: The General Counsel advises the Director on legal matters relative to the Department. Together with a legal staff, the General Counsel conducts litigation on tax matters before the Administrative Hearing Commission, represents the Department in Administrative DWI de novo hearings, prepares legal opinions interpreting the tax and licensing laws of the State of Missouri, and assists the office of the Attorney General in court proceedings involving interpretations and enforcement of state taxation and licensing laws.

The Office of Legislation and Regulations: The Office of Legislation and Regulations drafts proposed legislation and develops fiscal and revenue estimates on legislation utilizing information provided by the Department's divisions. In addition, this office is responsible for filing administrative rules and regulations and for coordinating responses to many legislative inquiries.

Public Information Officer: The Public Information Officer is responsible for public relations and providing information to representatives of the media.

Division of Administration

This division is responsible for providing service and administrative support to other areas of the Department. There are two staff positions who report to the division director. The Budget Administrator coordinates preparation of the Department's annual budget request. The End User Computing Coordinator counsels personnel concerning data processing applications and assists in automating division functions. This division also has three bureaus:

Human Resource Services: Payroll Section processes employee payroll data and maintains related records; Recruitment Section receives and processes employment applications and maintains personnel files; Staff Development Section assesses managerial training; Human Relations and Affirmative Action Section provides informal problem resolution assistance to management and staff, and conducts the affirmative action analysis and goal setting for the organization; Compensation and Classification Section administers and maintains the pay plan and class title systems; and the Employee Communication Section designs and distributes employee informational brochures and newsletters, and coordinates focus groups, task force groups and team building activities.

Financial & General Services: Accounting Section processes and records departmental expenditures and maintains payment documentation; Delivery Services Section supports and schedules vehicles, provides custodial service and performs equipment moves and deliveries; Investment and Cash Management Section provides timely deposit and accurate recordkeeping for all monies received and coordinates investment of non-state funds under the Department's control; Mail Service Section handles incoming and outgoing mail; Purchasing Section coordinates procurement activities; Central Stores Section receives, stores, and distributes supplies; Telecommunications Section monitors telecommunication costs to ensure economical use of services; Warehouse/Records Center Section provides temporary storage for overflow supplies and forms, furniture, and equipment, and non-permanent Department records.

Internal Audit: Reviews and evaluates the Department's administrative, operational, and internal accounting controls to ensure their adequacy for safeguarding the Department's assets; appraises the effectiveness and efficiency in the use of Department resources; and reports findings and recommendations to Department management.

Division of Information Systems

This division provides overall data processing support and direction for the Department. The division develops, implements, supports, and maintains data processing systems (primarily mainframe) within the Department. The division also coordinates data processing policies and provides extensive end user computing support. For the mainframe systems, the division enters data and schedules the processing of that data. This division has two bureaus:

Information Services Bureau: Responsible for technical analysis, design, development, and implementation of systems; provides quality assurance, program maintenance, and technical support for electronic data processing communications, systems programming and data base administration; provides training on

the Department's management support system for all personnel and technical data processing training for division personnel.

Operations Bureau: Provides data entry services (processing over 14 million documents annually) using data entry and optical character recognition equipment; responsible for scheduling and control of batch production systems and routing output to internal customers and other state agencies; coordinates special requests from internal customers with State Data Center to meet customer needs.

Division of Motor Vehicle and Drivers Licensing

This division is responsible for administering Missouri statutes which relate to the licensing of drivers and motor vehicle/marine titling and registration. This division has three bureaus:

Motor Vehicle Bureau: Responsible for the titling and registration of motor vehicles, trailers, and marinecraft in the state; issues registration certificates to motor vehicle, marine, and salvage dealers. The Motor Vehicle Bureau collects all fees and taxes associated with the registration and titling described above.

Drivers License Bureau: Responsible for issuing, suspending, and revoking (where applicable) operator and chauffeur licenses; issues driving permits and identification cards; processes and maintains records relating to traffic violation point assessment, the administrative driving-while-intoxicated and abuse-and-lose laws for alcohol/drug offenses and the safety responsibility laws for uninsured motorists. In addition, the Drivers License Bureau participates in the Non-resident Violator Compact and the Driver's License Compact.

Field Services Bureau: Responsible for directing the operations of the twelve branch and 164 fee offices throughout the state. Branch offices are located in major metropolitan areas of the state and are staffed by state employees. Branch offices charge no fee for their services. Fee offices, located within every county in Missouri, are independently operated by contractual fee agents and have statutory authority to charge fees of $1.50 for each motor vehicle transaction and $2.00 for each driver's license transaction.

Division of Taxation and Collection

This division is responsible for the administration of Missouri's tax laws, and processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions as set forth by statutes relating to state and local taxes. This division has four bureaus and one office:

Tax Administration Bureau: Responsible for the administration of sales/use, financial institutions, insurance premiums, county fees, bingo, motor and special fuels, cigarette, individual income, corporate income, withholding, and estate taxes. The Tax Administration Bureau also administers distribution of locally imposed sales taxes to the local taxing jurisdictions, handles correspondence and processes amended returns, writes regulations, and designs tax forms.

Central Processing Bureau: Responsible for the initial processing of tax returns for all other bureaus within the division. Processing functions include receipt and control, return analysis, cashiering and deposit control, data entry, and tax return error corrections.

Collections Bureau: Responsible for contacting individuals and businesses who have unpaid tax liabilities and performing appropriate collection procedures. The bureau's collection activities include billing and assessing unpaid taxes, filing liens, pursuing bad checks, filing bankruptcy claims, certifying delinquencies to local prosecuting attorneys, and referrals to independent collection agencies.

Taxpayers Services: Responsible for providing taxpayer assistance to taxpayers in regional offices within Missouri. This assistance includes answering questions on the telephone and in person, registering taxpayers and issuing business licenses, participating in taxpayer training programs, and issuing tax clearances and no tax dues. In addition, the Taxpayer Services Bureau is responsible for making field visits to taxpayers who are delinquent in paying their taxes.

Division Director's Office: This office is divided into three function areas. The Office of the Assistant Deputy Director is responsible for federal/state coordination, preparation of legislative testimony, fiscal note preparation to include administrative impacts, divisional accounting and financial statement preparation, document security enforcement, training, special administrative requests, and fiscal projections. The Automated Systems Unit is responsible for coordinating the personal computer hardware and software needs of the division, analyzing manual tax systems and developing personal computer programs to automate these systems, and coordinating the mainframe needs of the division with the Information Systems Division. The Divisional Support Services Office is responsible for the centralized filing and word processing functions of the division.

Division of Compliance

The division is responsible for all civil tax audits and enforcement of the criminal statutes the Director of Revenue is responsible for administering. This division has two bureaus:

Field Audit Bureau: Responsible for conducting tax field audits on businesses and individuals required to pay taxes to the State of Missouri; the bureau administrator oversees the operations of all in-state offices as well as the offices in Chicago, Dallas, New York City, and San Francisco.

Criminal Investigation Bureau: Responsible for creating and maintaining a climate for voluntary tax and motor vehicle compliance by developing information leading to prosecutions of individuals violating these state statutes.

Highway Reciprocity Commission

The Missouri Highway Reciprocity Commission was created in 1958. The Commission is authorized to negotiate and enter into reciprocal agreements or arrangements with other states, the District of Columbia, territories and possessions of the United States and foreign countries concerning commercial motor vehicle registration fees for interstate use of the highways. Fees collected are deposited in the Highway Fund.

Horse Racing Commission

The Missouri Horse Racing Commission was created by a vote of the people on November 6, 1984, who adopted Article III, Section 39(c) of the Missouri Constitution. The Commission has the authority to license racetrack developers and operators, determine the number of racing days at each racetrack, regulate wagering and the distribution of wager pools and prescribe by rule the amount and frequency of licensing fees for

racetracks and horse races where pari-mutuel wagering is conducted.

Motor Vehicle Commission

The Missouri Motor Vehicle Commission was established by the General Assembly in 1988 identified as Section 301.553, RSMo. The Commission is responsible for the licensing and regulation of motor vehicle, boat, and motorcycle dealers and manufacturers.

State Tax Commission

The present State Tax Commission was created by an act of the 63rd General Assembly identified as Section 138.190 RSMo. The Commission exercises general supervision over all the assessing officers in Missouri, over county boards of equalization and appeal, and over all other laws concerning the general property tax. It institutes proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations and individuals failing to comply with the provisions of laws relating to the general property tax.

State Lottery Commission

On November 6, 1984, the voters of Missouri authorized the General Assembly, by Article III, Section 39(b) of the Missouri Constitution, to pass legislation establishing a Missouri state lottery. The Commission supervises the lottery by issuing rules and appointing a director. The director runs the day-to-day business of the lottery, including hiring necessary employees, issuing licenses and negotiating contracts with vendors.

SUMMARY OF ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The Department's accounting system is set up on a fund basis and each fund is a fiscal and accounting entity with a self-balancing set of accounts. The Department's financial statements for Governmental Funds (General, Special Revenue and Capital Projects) and Agency Funds have been prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles. Revenues on this basis are recognized when measurable and available to finance current expenditures; expenditures are recognized when the related liability is incurred.

A Summary of the Department's Significant Accounting Policies and other necessary disclosures are included in the Notes to the Financial Statements.

The Department's annual budget is prepared principally on the cash basis and represents departmental appropriations recommended by the Governor and passed by the State legislature prior to the beginning of the fiscal year. If appropriations are not sufficient for a fiscal year, supplemental amounts are requested during the next legislative session by the same process as original appropriations are requested. Budgetary control is maintained at the divisional level. Expenditures cannot exceed the appropriation amounts at the individual appropriation level. Also, the Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year. Since the budgetary basis differs from generally accepted accounting principles, amounts stated in the accompanying "Combined Statement of Appropriations (Revised) and Expenditures--Budgetary Basis" are presented on the budgetary basis; that is, the cash basis.

MANAGEMENT RESPONSIBILITIES AND REPRESENTATIONS

The financial statements are based on generally accepted accounting principles considered by management to present fairly and consistently the Department's financial position and results of operations.

The Department's system of internal accounting controls is designed to provide reasonable assurance that (1) transactions are executed in accordance with management's authorizations; (2) assets are protected against loss from unauthorized use or disposition; and (3) financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations.

RESULTS OF OPERATIONS

General Government

Collections made by the Department of Revenue totaled $5.1 billion in fiscal year 1990, an increase of 6.8% over fiscal year 1989. Department of Revenue collections produced 94% of total State of Missouri general revenues. The amount of collections from various sources and the increase (decrease) over last year are shown below:

DEPARTMENT OF REVENUE
STATE COLLECTIONS
(In thousands)

	1990 Amount	Percent of Total	1989 Amount	Increase (Decrease) from 1989
Individual Income Tax	$2,006,785	40%	$1,843,299	9%
Corporate Income Tax	245,886	5%	268,128	(8%)
Licenses, Permits, Fees	239,067	5%	231,725	3%
Sales and Use Tax	1,891,957	37%	1,759,120	8%
Sales of Information	2,719	-	2,181	25%
Other Revenue	680,137	13%	639,479	6%

Expenditures for general government functions (General Fund and Special Revenue Funds) totaled $56 million in fiscal year 1990, an increase of 5% over fiscal year 1989.

The increases in general government expenditures by function over the preceding year are as follows:

FUNCTION
(In thousands)

	1990 Amount	Percent of Total	1989 Amount	Increase (Decrease) from 1989
Personal Service	$36,993	66%	$33,912	9%
Expense & Equipment	18,946	34%	19,116	(.1%)

Fund balances of general government funds at June 30, 1989 and June 30, 1990 are summarized as follows:

FUND BALANCE
(In thousands)

General		Special Revenue	
1990	1989	1990	1989
$294	$308	$520	$360

The Department has eighteen Agency Funds. These funds either receive and distribute monies to other governments or hold money pending a subsequent event.

Aggregate comparative data for all Agency Funds for the current and prior fiscal years are as follows:

AGENCY FUNDS
(In thousands)

	1990	1989
Total Receipts	$1,202,337	$1,110,861
Total Distributions	1,208,705	1,113,919
Total Assets	118,130	124,048
Total Liabilities	118,130	124,048

CASH MANAGEMENT

During the year, temporary surplus cash from the various Agency Funds are invested by the Department through its agent. Most of these funds' cash balances are pooled for investment purposes. The Department also invests its "float" which increases the earning power. Cash was invested in one day repurchase agreements and federal agency securities with maturities ranging from 1 to 367 days. At June 30, 1990, these investments consisted of repurchase agreements in the amount of $66,400,000 and agency securities in the amount of $29,067,594. The average yield on maturing investments during the year was 8.71% and the amount of interest earned was $6,295,243.

GENERAL LONG-TERM DEBT AND OTHER SIMILAR OBLIGATIONS

General long-term obligations include the following:

1. Compensated absences in the amount of $2,700,000 which will be paid from the General Fund and Special Revenue Funds.

2. Obligations under lease/purchases in the amount of the minimum future lease payments of $4,201, which will be paid from the General Fund and Special Revenue Funds.

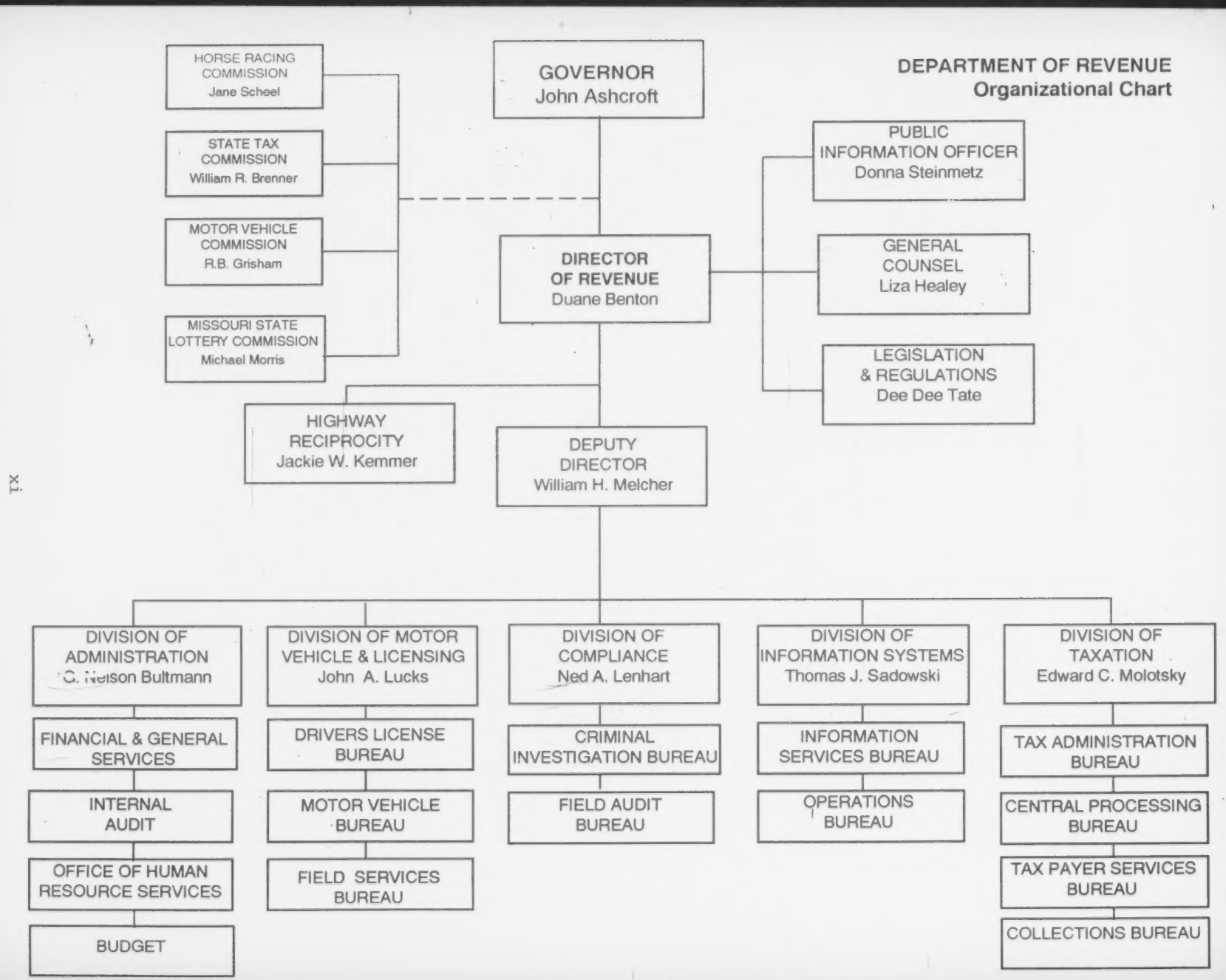
3. Income Tax refunds on federal pension in the amount of $49,700,000 will be made in fiscal years 1991 through 1992.

PENSION FUNDS

The Department's employees are covered under the Missouri State Employees' Retirement System (MOSERS). The Office of Administration (OA) makes the contribution to MOSERS for the Department's employees.

AUDIT

The accompanying financial statements have not been audited by an independent auditor, however, they were reviewed by the Department's Internal Audit Bureau. The financial statements have been marked unaudited.


DEPARTMENT OF REVENUE
Organizational Chart
HORSE RACING COMMISSION
Jane Scheel
STATE TAX COMMISSION
William R. Brenner
MOTOR VEHICLE COMMISSION
R.B. Grisham
MISSOURI STATE LOTTERY COMMISSION
Michael Morris
GOVERNOR
John Ashcroft
DIRECTOR OF REVENUE
Duane Benton
PUBLIC INFORMATION OFFICER
Donna Steinmetz
GENERAL COUNSEL
Liza Healey
LEGISLATION & REGULATIONS
Dee Dee Tate
HIGHWAY RECIPROCITY
Jackie W. Kemmer
DEPUTY DIRECTOR
William H. Melcher
DIVISION OF ADMINISTRATION
C. Nelson Bultmann
FINANCIAL & GENERAL SERVICES
INTERNAL AUDIT
OFFICE OF HUMAN RESOURCE SERVICES
BUDGET
DIVISION OF MOTOR VEHICLE & LICENSING
John A. Lucks
DRIVERS LICENSE BUREAU
MOTOR VEHICLE BUREAU
FIELD SERVICES BUREAU
DIVISION OF COMPLIANCE
Ned A. Lenhart
CRIMINAL INVESTIGATION BUREAU
FIELD AUDIT BUREAU
DIVISION OF INFORMATION SYSTEMS
Thomas J. Sadowski
INFORMATION SERVICES BUREAU
OPERATIONS BUREAU
DIVISION OF TAXATION
Edward C. Molotsky
TAX ADMINISTRATION BUREAU
CENTRAL PROCESSING BUREAU
TAX PAYER SERVICES BUREAU
COLLECTIONS BUREAU

DEPARTMENT OFFICIALS

DUANE BENTON, CPA
DIRECTOR

WILLIAM H. MELCHER
DEPUTY DIRECTOR

G. NELSON BULTMANN, CPA
DIRECTOR OF ADMINISTRATION

THOMAS J. SADOWSKI, CPA
DIRECTOR OF INFORMATION SYSTEMS

JOHN A. LUCKS
DIRECTOR OF MOTOR VEHICLE &
DRIVERS LICENSING

EDWARD C. MOLOTSKY
DIRECTOR OF TAXATION & COLLECTION

NED A. LENHART, CPA
DIRECTOR OF COMPLIANCE

JACKIE W. KEMMER
SECRETARY HIGHWAY RECIPROCITY
COMMISSION

FINANCIAL

The Financial Section includes combined and individual financial statements for the various funds of the Department.

Combined Statements

The Combined Statements provide a summary overview of the financial position of all fund types and account groups and of the operating results by fund type. Also, they serve as an introduction to the more detailed statements and schedules that follow.

Unaudited

DEPARTMENT OF REVENUE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1990
(In thousands)

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND (Note 6)	AGENCY FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT (Note 5)	1990	1989 (Notes 8&9)
Assets								
Cash and Cash Equivalents (Note 2)	$			97,857			97,857	103,736
Interest Receivable				542			542	974
Appropriations Receivable	3,217	8,020		4,770			16,007	14,859
Accounts Receivable	99,292	64,994		17,662			181,948	159,269
Allowance for Doubtful Accounts	(43,060)	(7,690)		(9,992)			(60,742)	(38,244)
Due From Other Funds (Note 7)	1,078	17,418	16,412	7,291			42,199	17,140
Due From State Treasurer (Note 9)	19,876	361					20,237	22,058
Funds in Custody of State Treasurer	25,943						25,943	33,502
Supply Inventory	296	444					740	931
Fixed Assets					14,294		14,294	13,174
Amount to be Provided for Retirement of General Long-Term Debt						52,404	52,404	91,033
Total Assets	$ 106,642	83,547	16,412	118,130	14,294	52,404	391,429	418,432
Liabilities and Fund Equity								
Accounts Payable	$ 686	676					1,362	2,008
Accrued Payroll	152	113					265	196
Due to Other Entities	27,305	11,429		99,243			137,977	131,860
Due to Other Funds (Note 7)		36,734		5,464			42,198	17,140
Due to State Treasurer	57,310	33,714	16,412				107,436	110,069
Funds Held in Trust (Note 1)	1,019			13,423			14,442	30,225
Refunds Payable	19,876	361					20,237	22,059
Obligations Under Lease/Purchases						4	4	17
Compensated Absences						2,700	2,700	2,016
Pension Refunds						49,700	49,700	89,000
Total Liabilities	$ 106,348	83,027	16,412	118,130	0	52,404	376,321	404,590
Fund Equity								
Investment in Fixed Assets	$				14,294		14,294	13,174
Fund Balance: (Note 3)								
Reserve for Encumbrances		411					411	72
Reserve for Supply Inventory	296	444					740	931
Undesignated	(2)	(335)					(337)	(335)
Total Fund Equity	294	520	0	0	14,294	0	15,108	13,842
Total Liabilities and Fund Equity	$ 106,642	83,547	16,412	118,130	14,294	52,404	391,429	418,432

The accompanying Notes to the Financial Statements are an integral part of this statement.

COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 1990
(In thousands)

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND (Note 6)	TOTAL (Memorandum Only) 1990	TOTAL (Memorandum Only) 1989 (Notes 8&9)
REVENUES					
Appropriations	$ 41,438	113,407		154,845	149,694
Corporate Income Tax	244,089			244,089	252,913
Individual Income Tax	2,003,379			2,003,379	1,830,504
Licenses, Permits, Fees	23,222	226,553	10,563	260,338	233,226
Motor Fuel Tax		386,647		386,647	368,523
Sales and Use Tax	1,268,153	618,775	5,847	1,892,775	1,807,175
Sales of Information		3,074		3,074	2,302
Other Revenues	182,767	119,447	2	302,216	217,678
Total (Note 4)	$ 3,763,048	1,467,903	16,412	5,247,363	4,862,015
Provision for transmittal to State Treasury	$ 3,721,609	1,354,497	16,412	5,092,518	4,712,317
Net Revenues	$ 41,439	113,406	0	154,845	149,698
EXPENDITURES					
Personal Service	$ 17,956	19,037		36,993	33,912
Expense and Equipment	7,091	11,855		18,946	19,116
Certification Costs	92			92	142
Pay Agency Collection Fees	463			463	890
Pay Fees to Counties from Prosecuting Attorneys	475			475	363
Payment of Fees	153			153	171
Assessment Expenditures	12,736			12,736	13,218
Dues to State Tax Commission	38			38	0
Motor Fuel Tax Distributions		80,371		80,371	79,046
Total Expenditures	$ 39,004	111,263	0	150,267	146,858
Revenues Over (Under) Expenditures Before Lapsed Balances	$ 2,435	2,143	0	4,578	2,840
Lapsed Balances	2,410	2,170		4,580	2,333
Revenues Over (Under) Expenditures	$ 25	(27)	0	(2)	507
Beginning Fund Balance	308	360		668	(332)
Increase (Decrease) in Reserve for Encumbrances		339		339	67
Increase (Decrease) in Reserve for Supply Inventory	(39)	(152)		(191)	426
ENDING FUND BALANCE	$ 294	520	0	814	668

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE Unaudited

COMBINED STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--
BUDGETARY BASIS
(In thousands)

	FOR THE YEAR ENDED JUNE 30, 1990			1989		
	APPROP.	EXPEND.	LAPSED BALANCES	APPROP.	EXPEND.	LAPSED BALANCES
GENERAL FUND-STATE						
Personal Service	$ 18,504 a	17,955	549	16,149 b	15,859	290
Expense and Equipment	7,717 c	7,115	602	7,849 d	7,543	306
Pay Agency Collection Fees	1,000	463	537	1,095 e	890	205
Pay Fees to Counties from Prosecuting Attorneys	700	475	225	700	363	337
Payment of Fees	289	154	135	205	171	34
Dues to State Tax Commission	39	38	1	0	0	0
Tax Refund	288,800	286,167	2,633	225,340	225,339	1
Assessment Expenditures	13,088 f	12,736	352	13,218 g	13,218	0
Certification Costs	100	92	8	146 h	142	4
General Fund-State Total	$ 330,237	325,195	5,042	264,702	263,525	1,177
STATE HIGHWAY DEPARTMENT FUND						
Personal Service	$ 17,668	17,337	331	16,867 i	16,579	288
Expense and Equipment	11,356 j	10,347	1,009	11,333 k	11,272	61
Refund of any tax or fee credited to State Highway Department Fund	940	902	38	880	880	0
Refund of Motor Fuel Tax	24,500	24,500	0	15,740	15,491	249
State Highway Department Fund Total	$ 54,464	53,086	1,378	44,820	44,222	598
CONSERVATION COMMISSION FUND						
Personal Service	$ 301	277	24	284	282	2
Expense and Equipment	49	35	14	49	49	0
Conservation Commission Fund Total	$ 350	312	38	333	331	2
DEPARTMENT INFORMATION FUND						
Personal Service	$ 1,269	1,268	1	1,169	1,100	69
Expense and Equipment	870	834	36	717	716	1
Department Information Fund Total	$ 2,139	2,102	37	1,886	1,816	70
MOTOR FUEL TAX FUND						
Motor Fuel Tax Distributions	$ 80,400	80,371	29	79,300	79,046	254
COUNTY AID ROAD TRUST FUND						
Gasoline Taxes to Counties	$ 53,600	53,581	19	53,400	52,697	703

See page 5 for explanation of references on appropriations.
The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE

COMBINED STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--BUDGETARY BASIS

(In thousands)

Unaudited

		FOR THE YEAR ENDED JUNE 30, 1990			1989		
		APPROP.	EXPEND.	LAPSED BALANCES	APPROP.	EXPEND.	LAPSED BALANCES
DEPARTMENT OF REVENUE							
FEDERAL FUND							
Personal Service	$	288	82	206	272	74	198
Expense and Equipment		323	62	261	322	37	285
Dept. of Revenue Federal Fund Total	$	611	144	467	594	111	483
MOTOR VEHICLE COMMISSION FUND							
Expense and Equipment	$	2 l	2	0	0	0	0
HIGHWAY REVENUE GENERATING FUND							
Personal Service	$	75 m	74	1			
Expense and Equipment		784 n	544	240			
Highway Revenue Generating Fund Total	$	859	618	241	0	0	0
PETROLEUM INSPECTION FUND							
Personal Service	$	19	0	19	18	18	0
Expense and Equipment		3	3	0	3	3	0
Petroleum Inspection Fund Total	$	22	3	19	21	21	0
WORKERS' COMPENSATION FUND							
Refunds--Overpayment and Errors	$	4,000	3,482	518	1,650	1,650	0
Refunds--Workers' Comp.		3,645	1,733	1,912			
Workers' Compensation Fund Total	$	7,645	5,215	2,430	1,650	1,650	0
WORKERS' COMPENSATION--SECOND INJURY FUND							
Refunds--Overpayment and Errors	$	30	30	0	30	30	0
TOTAL (Memorandum Only)	$	530,359	520,659	9,700	446,736	443,449	3,287

See page 5 for explanation of references on appropriations.

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
FOOTNOTES TO THE
COMBINED STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--
BUDGETARY BASIS
FOR YEARS ENDED JUNE 30, 1990 AND 1989

The references indicate the appropriation is or includes a supplemental appropriation. The amounts of the supplements are listed below.

Reference	Supplemental Appropriation Amount
a	$ 394,133
b	18,271
c	195,809
d	60,941
e	600,000
f	291,720
g	2,217,562
h	145,800
i	50,492
j	34,000
k	211,421
l	1,732
m	74,978
n	783,870
TOTAL (Memorandum Only)	$ 5,080,729

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes To The Financial Statements

The Notes to the Financial Statements provide a summary of significant accounting policies and other disclosures required for a fair presentation of the basic financial statements.

DEPARTMENT OF REVENUE
NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies

A. Reporting Entity

The funds included in these financial statements are those under the control of the Director of Revenue. The Lottery Commission, Horse Racing Commission, Motor Vehicle Commission, and State Tax Commission are excluded from the reporting entity because the Director of Revenue does not have authority over the budget or expenditures of these entities.

B. Basis of Presentation

These financial statements present the various fund types and account groups of the Department of Revenue. Appropriations provide the monies to operate the Department and the programs it performs. Accordingly, these financial statements are presented by fund type for analysis of the accountability of transactions by fund type.

The "Total (Memorandum Only)" column is presented as additional analytical data only and is not intended to fairly present the financial statements. Because this column does not identify the restrictions which exist by fund type, it should be read only with reference to the details of each fund type.

Since expenditures for the fund type or any program are reported only as charged to appropriations, they may not reflect the total cost of the related activity. Other direct and indirect costs provided by other state agencies are not allocated to the applicable fund type or program.

C. Basis of Accounting

The financial statements are presented on a modified accrual basis of accounting. Revenues are recognized when they become measurable and available to pay current period liabilities. Expenditures are recognized when the related fund liability is incurred except for the following:

1. Fixed assets are reported as expenditures when acquired.
2. Compensated absences (accumulated vacation time) and sick pay are recorded as expenditures when paid.
3. Inventories are recorded as expenditures when purchased.

Expenditures include amounts payable at June 30, and paid during the lapse period. The Department's claim against appropriations for these payables is reflected on the financial statements as appropriations receivable. The authority to expend appropriations ends with the close of the lapse period.

D. Receivables

Receivables are derived primarily from taxes, interest and penalties or additions, and accrued interest on investments. Receivables are reported gross of allowances for doubtful accounts. Allowances for doubtful accounts are presented separately in the financial statements.

Estimates of withholding and sales taxes due to the Department are computer generated based on the taxpayer's past liability when the taxpayer fails to file a return when due. Estimates of individual and corporate taxes are based on matching with federal returns. Since it is uncertain whether a liability exists at the time the estimate is generated, the actual tax receivable is not measurable. Thus, estimates are not included in the receivables or revenues shown on the financial statements. At June 30, 1990 the tax revenue estimate was approximately $229 million.

In Fiscal Year 1990, a better method of estimating sales and use tax allowance for doubtful accounts was developed. A material, additional amount of sales and use tax allowances was estimated for Fiscal Year 1990 and 1989 using the new estimating method. Fiscal year 1990 reflects these additional allowances. Fiscal Year 1989 does not.

If Fiscal Year 1989 numbers were restated to reflect these additional allowances, allowance for doubtful accounts would be increased by $19,696,640, while due to state treasurer would be decreased by this same amount.

E. Fixed Assets

Fixed asset purchases are reported as expenditures in the fund that finances the acquisition, and are capitalized in the General Fixed Asset Account Group. Fixed assets are valued at historical cost or estimated historical cost when actual historical cost is unknown. No depreciation is provided on fixed assets.

A statement of changes in fixed assets for the year ended June 30, 1990 follows:

	Fixed Assets
Balance July 1, 1989	$13,174,398
Net Additions	1,120,000
Balance June 30, 1990	$14,294,398

F. Leases

The Department has entered into various lease/purchase agreements for the acquisition of office equipment. The liability presented in the General Long-Term Debt Account Group represents the net present value of the remaining lease/purchase agreements.

The General Fund, Highway Department Fund, Highway Revenue Generating Fund, Conservation Commission Fund, DOR Information Fund, Petroleum Inspection Fund, Motor Vehicle Commission Fund, and/or the DOR Federal Fund supply funds for payment of lease obligations. The use of the leased equipment and the availability of monies in each fund dictates which fund pays for a certain piece of leased equipment.

Following is a summary of the future minimum lease payments for capital leases:

Fiscal Year Ending June 30,	Future Minimum Lease Payments
1991	$4,201
After 1991	0
Total minimum lease payments	$4,201
Less amount representing interest	124
Present value of net minimum lease payments	$4,077

G. Transfer to General and Highway Department Funds from Department of Revenue Information Fund

At the end of each fiscal year, a portion of the excess of revenues from sales of information over related fund expenditures is transferred to the State Highway Department Fund. Every other year, some funds may also be transferred to the General Fund-State. The amount presented in the financial statements reflects the amount of the transfer due based on fiscal year 1990 activity.

H. Funds Held in Trust - General Fund

Funds held in trust in the General Fund represent income tax and the three percent General Fund portion of sales tax paid under protest. Protested sales taxes and income taxes are either returned to the taxpayer or remitted to the state based upon decisions reached by the Administrative Hearing Commission or various courts.

I. Budgetary Accounting

The Department's annual budget is prepared principally on the cash basis and represents appropriations recommended by the Governor and passed by the State legislature prior to the beginning of the fiscal year. Certain estimated original appropriation amounts may be increased as necessary. If supplemental appropriations are required for an appropriation year, they are enacted during the next legislative session by the same process used for original appropriations.

Budgetary control is maintained at the division level. Expenditures cannot exceed the appropriation amounts at the individual appropriation level. Also, the Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year.

J. Lapsed Balances

Lapsed balances is a budgetary account. It represents unspent Department appropriations. The Department does not have authority to spend funds representing lapsed balances.

K. Compensated Absences

Compensated absences reported in the General Long-Term Debt Account Group represent accumulated unpaid vacation. This amount is not accrued in the governmental funds but is recorded as an expenditure when paid.

The policy for vacation pay allows employees to take time off with pay, to accumulate this leave to a specified maximum, and to receive accumulated leave on termination. A normal year's accumulation for the Department is approximately 31,500 days. At June 30, 1990, accumulated leave was 31,460 days which would require approximately $2,700,000 to satisfy at salary rates then in effect (excluding the state's share of OASDHI, retirement and insurance).

Accumulated sick leave is not paid upon employee termination and does not represent a liability of the Department.

L. Employee Fringe Benefits

Employees are covered by the Missouri State Employees' Retirement System (MOSERS) and the Social Security System (OASDHI) and may participate in the state's medical benefit plan. Pension costs, the state's portion of social security taxes, and the state's contribution to the medical benefit plan are paid from the same fund as the related payrolls. Transfers related to salaries paid from the various funds are not identified by agency; and, thus, are not presented in the financial statements. The Office of Administration (OA) has the appropriations to pay the fringe benefit cost.

For the year ended June 30, 1990 the cost to the State of Missouri for Department of Revenue employee's fringe benefits was approximately $9,400,000. Of this amount $6,600,000 represented the amount contributed by OA for the MOSERS retirement plan.

MOSERS, authorized by Chapter 104, RSMo., is a noncontributing, defined benefit plan. To be eligible to participate in the MOSERS Plan employees must be employed in a position normally requiring them to work at least 1,000 hours a year and must not be accumulating benefits in another retirement system to which the state is contributing. An employee is vested once they have five years of service.

Fiscal Year 1990 payroll for all employees of the Department was $36,993,000. Of this amount $36,120,000 was covered payroll for the MOSERS Plan.

2. Cash And Cash Equivalents

For reporting purposes, cash and cash equivalents includes bank accounts and all short-term investments such as repurchase agreements and federal agency securities. These are stated at cost which approximate market. Cash resources in the Agency Funds are combined to form a pool for investment purposes. Investments are managed by the Department's investing agent in accordance with an agreement entered into in December, 1989. Interest income earned as a result of pooling is distributed to the appropriate funds based on each fund's equity in the pooled investments.

Department of Revenue Administrative Rule 12 CSR 10-43-020 authorizes the Department to invest in the following instruments: U.S. Treasury Bills, Time Deposits, Repurchase Agreements, Federal National Mortgage Association Securities, Student Loan Marketing Association Securities, Federal Home Loan Bank Securities and Federal Home Loan Mortgage Corporation Securities.

All time deposits are insured by the FDIC up to $100,000; the balance is secured by collateral pledged to the Department. All investments in repurchase agreements and securities are one hundred percent secured by the underlying Federal Government Securities. The investing agent guarantees no loss of principal or interest to the Department.

At June 30, 1990, Agency Fund cash and cash equivalents consisted of:

Description	Balance
Cash	$ 2,389,406
Repurchase Agreements	66,400,000
Agency Securities	29,067,594
Total	$ 97,857,000

The cash and cash equivalents were secured by the following collateral:

	Carrying Amount	Collateral Value
Deposits:		
Insured (FDIC)	$ 741,830	741,830
Uninsured:		
Collateral held by Department's agent in Department's name	1,647,576	4,133,336
Total Deposits	$ 2,389,406	4,875,166
Investments:		
Repurchase Agreements:		
Securities held by Department's agent in Department's name	$ 66,400,000	66,400,000
Agency Securities:		
Securities held by Department's agent in Department's name	29,067,594	29,628,091
Total Investments	$ 95,467,594	96,028,091

The Combined Balance Sheet All Fund Types and Account Groups also includes $24,908,771 for sales tax bonds, $14,002 for protested income tax, $1,004,765 for protested sales tax, and $15,000 for transient employee bonds in the General Fund-State. Since these amounts are under the custody and control of the State Treasurer, responsibility for investing and securing these funds rest with that office.

At June 30, 1990 these funds were invested as follows:

Description	Balance	Carrying Value	Market Value
Certificates of Deposit	$ 13,855,910	13,855,910	14,271,587
Repurchase Agreements	9,902,267	9,902,267	9,902,267
U.S. Government Securities	2,179,173	2,179,173	2,185,711
Other	5,188	5,188	4,954
Total	$ 25,942,538	25,942,538	26,364,519

The above investments were secured with securities held by the State Treasurer or by his agent in the State Treasurer's name.

3. Deficit Fund Balance

The amounts presented as negative fund balances at June 30, 1990 resulted from liabilities which were paid from the Fiscal Year 1991 appropriations as follows:

General Fund-State	
Miscellaneous	$ 2,108
Total	$ 2,108

State Highway Department Fund	
Vehicle license plates	$ 326,962
Miscellaneous	8,177
Total	$ 335,139

The expense and equipment amounts shown on the Comparative Statement of Expense and Equipment Expenditures and the Comparative Statement of Expenditures will differ from the expense and equipment amounts shown on the Combined Statement of Revenues, Expenditures and Changes in Fund Balance, All Governmental Fund Types by the net of the liabilities paid from Fiscal Year 1991 appropriations.

The expense and equipment amounts shown on the Comparative Statement of Expense and Equipment Expenditures and the Comparative Statement of Expenditures are charged against appropriations as reflected on the Combined Statement of Appropriations (Revised) and Expenditures--Budgetary Basis.

4. Revenues

The appropriations included as revenues are only those for Department operations and exclude refund appropriations. Revenues are presented on the modified accrual basis of accounting, net of refunds. Cash collections reconcile to revenues as follows:

(In thousands of dollars)

	General Fund	Special Revenue Funds	Capital Projects Fund	Agency Funds
Fiscal Year 1990 Cash Collections	$ 3,733,148	1,333,404		1,202,337
Add (deduct) net change in:				
Receivables	5,007	17,034		207
Due From Other Funds	(81)	4,058	16,412	4,757
Deduct: Overpayments	8,996			
Add: Appropriations	330,237	146,522		53,600
Deduct: Refunds	296,267	33,115		
Fiscal Year 1990 Revenues	$ 3,763,048	1,467,903	16,412	1,260,901

5. Income Tax Refunds on Federal Pensions

Due to decisions of the United States Supreme Court and the Missouri Supreme Court in Fiscal Year 1989, the Department is obligated to refund individual income taxes paid on federal pensions. The balance of refunds owed at June 30, 1990 was $49.7 million. This balance will be paid in fiscal years 1991 and 1992. The General Assembly approved temporary changes in sales tax and corporate income tax to generate additional revenues to pay the refunds. The refunds are payable from the General Fund and therefore reported in the General Long-Term Debt Account Group.

6. Capital Projects Fund

The Capital Projects Fund column on the Combined Balance Sheet All Fund Types and Account Groups and the Combined Statement of Revenues, Expenditures and Changes in Fund Balance All Governmental Fund Types only includes the State Road Fund. The State Road Fund, authorized by Article IV, Section 30(b) of the Missouri Constitution receives transfers from the Motor Fuel Tax Fund.

7. Interfund Receivables and Payables

A summary of interfund receivables and payables at June 30, 1990 is shown below:

Fund		(In thousands of dollars) Receivables	Payables
General:	$	1,078	
Capital Projects:			
State Road		16,412	
Special Revenue:			
DOR Information			268
Motor Fuel Tax		12,168	24,298
State Highway Department		5,195	12,168
State Transportation		54	
Agency:			
Cigarette Tax			7
County Aid Road Trust		2,849	
Financial Institutions			346
International Registration Plan			7
Local Motor Vehicle Sales Tax			4,442
Local Sales Tax		4,442	662
Total	$	42,198	42,198

8. Restatement of Prior Year Numbers

The Department of Revenue Information Fund presentation for Fiscal Years 1990 and 1989 was changed to be consistent with reporting of other Special Revenue Funds.

In Fiscal Year 1989 Motor Fuel Tax distributions were inappropriately classified as refunds. The classification for Fiscal Year 1990 has been changed to "Motor Fuel Tax Distributions".

Also in Fiscal Year 1989, the Motor Fuel Tax Fund liability was classified as Distributions Payable. In Fiscal Year 1990 this liability has been more appropriately classified as Due to Other Entities.

Workers' Compensation refunds for overpayment errors were inappropriately classified as expenditures in Fiscal Year 1989. Workers' Compensation refunds in Fiscal Year 1990 have been deducted from appropriation revenues. Fiscal Year 1989 numbers have been restated to reflect this change.

9. Due From State Treasurer

This amount represents payments received from taxpayers in excess of their computed sales and withholding tax liability. The related liability is included in Refunds Payable. All overpayments are deposited into the General Fund. Taxpayers may apply the overpayment as a credit on future sales tax and withholding tax returns or request a refund. The related revenues were offset by the overpayments.

In Fiscal Year 1989 the related liability for overpayments was recorded as Due to Other Entities. In Fiscal Year 1990 it was determined the more appropriate classification for this liability was Refunds Payable. The Fiscal Year 1989 liability has been reclassified in the Fiscal Year 1990 statements.

The Due From State Treasurer and related liability was understated by $9,144,834 in Fiscal Year 1989 for refunds made in Fiscal Year 1990 for Fiscal Year 1989. Fiscal Year 1989 numbers have been restated to include these additional refunds.

10. Motor Fuel Tax Fund Liability

The Motor Fuel Tax Fund has an additional $28,571,896 liability to other funds and other entities for Fiscal Year 1990 over the amount of $7,155,370 recorded during the lapse period. Although a similar liability existed at the end of Fiscal Year 1989, these amounts could not be determined and thus no liability is presented in the Motor Fuel Tax Fund for Fiscal Year 1989.

Special Revenue Funds

The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

SPECIAL REVENUE FUND DESCRIPTIONS

Blind Pension Fund

This fund, as authorized by Section 209.130, RSMo, receives collections generated from a tax of three cents on each one hundred dollars valuation of taxable property in the State of Missouri.

Conservation Commission Fund

This fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives the monies generated from the collection of the one-eighth percent sales tax.

Crime Victims Compensation Fund

This fund, as authorized by Section 595.045, RSMo, receives the following:

1) Seventy-five percent of $4 of each $5 fee assessed as costs in each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state after the maximum amount has been deposited into the State Forensic Laboratory Fund;

2) Seventy-five percent of $4.75 of each $5 fee assessed as costs in each municipal court proceeding filed in the state for violation of any criminal law of the state; and

3) One hundred percent of the judgment amounts entered by the courts for various convictions. These judgment amounts are as follows:
a) Sixty-eight dollars for the conviction of a Class A or B felony;
b) Forty-six dollars for the conviction of a Class C or D felony; and
c) Ten dollars for the conviction of various misdemeanors.

Department of Revenue Federal Fund

The Division of Motor Vehicle and Drivers Licensing has entered into contracts for federal grants from the U.S. Department of Transportation, both as a grantee and a grantee/contractor for other state agencies, for various drivers licensing programs. All Department of Revenue appropriations pertaining to these expenditures for these grants are charged to this fund, and consequently, all reimbursement receipts are transmitted to the fund.

Department of Revenue Information Fund

This fund, as authorized by Section 32.067, RSMo, receives monies from the dissemination of information and publications to individuals, businesses, federal, state, and local governments. In accordance with Section 33.080, RSMo, at the end of each odd-numbered fiscal year, the fund balance exceeding $25,000 related to general revenue activities is transferred to the General Fund-State. At the end of each fiscal year, the fund balance which is not related to general revenue activities is transferred to the State Highway Department Fund.

Fair Share Fund

This fund, as authorized by Section 149.015, RSMo, receives the monies generated from the collection of an additional two mills per cigarette tax (four cents per pack of twenty cigarettes).

Federal Awarded Funds

This fund holds monies awarded by a Federal Judge to the Department of Revenue Criminal Investigation Bureau (CIB) for their investigation work done in conjunction with the FBI. This money is earmarked for use by the CIB for investigation work.

Grade Crossing Fund

This fund, as authorized by Section 152.032, RSMo, receives fifty percent of the collections generated from the three percent tax on the total amounts received for freight car rentals by the freight line companies.

Highway Revenue Generating Fund

This fund, administratively created, is funded through transfers from the State Highway Department Fund. Fund monies are used to pay implementation costs of new taxes and fees which in turn produce additional revenue for the State Highway Department Fund.

Local Records Preservation Fund

This fund, as authorized by Section 59.319, RSMo 1989 Supp., receives fifty percent of collections generated from a $4 user fee charged by every recorder in the state for the recording of various deeds and documents. Monies will be used for preservation of local records.

Motor Vehicle Commission Fund

This fund, as authorized by Section 301.560, RSMo, receives fees collected from manufacturers, motor vehicle dealers and boat dealers.

Motor Fuel Tax Fund

This fund, as authorized by Section 142.345, RSMo, receives state motor fuel taxes, motor vehicle sales taxes, and motor vehicle increased registration fees, and distributes these taxes to the State Highway Department Fund, the County Aid Road Trust Fund, the State Transportation Fund, the State Road Fund, and to all incorporated cities in the state with a population greater than one hundred persons.

Parks Sales Tax Fund

This fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives fifty percent of the monies generated from the collection of the one-tenth percent sales tax.

Petroleum Inspection Fund

This fund, as authorized by Section 414.082, RSMo, receives monies generated from fees collected for the inspection of motor fuels used in spark-ignition internal combustion engines.

School District Trust Fund

This fund, as authorized by Section 144.701, RSMo, receives one-fourth of the collections from the four percent sales and use tax.

Services to Victim's Fund

This fund, as authorized by Section 595.100, RSMo, receives the following:

1) Twenty-five percent of $4 of each $5 fee assessed as costs in each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state after the

maximum amount has been deposited into the State Forensic Laboratory Fund; and

2) Twenty-five percent of $4.75 of each $5 fee assessed as costs in each municipal court proceeding filed in the state for violation of any criminal law of the state.

Soil and Water Sales Tax Fund

This fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives fifty percent of the monies generated from the collection of the one-tenth percent sales tax.

State Forensic Laboratory Fund

This fund, as authorized by Section 595.045, RSMo, receives $4 of each $5 fee assessed as costs in each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state, up to a maximum of $250,000 annually.

State Highway Department Fund

Appropriations from this fund authorize disbursements for the operation of the Highway Reciprocity Commission, the Divisions of Motor Vehicle and Drivers Licensing, Compliance, and Taxation, and the respective support services in the Divisions of Administration and Information Systems. Appropriations also authorize disbursements for the refund of taxes overpaid or erroneously paid into the fund.

State Land Survey Fund

This fund, as authorized by Section 59.319, RSMo, receives fifty percent of collections generated from a $4 user fee charged by every recorder in the state for the recording of various deeds and documents.

State School Monies Fund

This fund, as authorized by Section 149.065, RSMo, receives the monies generated from the collection of the four and one-half mills per cigarette tax (nine cents per pack of twenty cigarettes).

State Transportation Fund

This fund, as authorized by Article IV, Section 30(b) of the Missouri Constitution, receives transfers from the Motor Fuel Tax Fund.

Workers' Compensation Fund and Workers' Compensation-Second Injury Fund

These funds, as authorized by Sections 287.660 through 287.720, RSMo, receive insurance tax receipts. During an abatement year, the Workers' Compensation-Second Injury Fund receives one hundred percent of both the collected workers' compensation tax and workers' compensation-second injury tax. During a non-abatement year, the Workers' Compensation Fund receives seventy percent of the workers' compensation tax, and the Workers' Compensation-Second Injury Fund receives thirty percent of the workers' compensation tax and one hundred percent of the workers' compensation-second injury tax. The Department of Economic Development, Division of Insurance, determines when an abatement year occurs.

Unaudited

DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1990
(In thousands)

	CONSERV. COMM.	DEPT. OF REVENUE FEDERAL	DEPT. OF REVENUE INFORM.	FAIR SHARE	HIGHWAY REVENUE GENER.	MOTOR FUEL TAX	PARKS SALES TAX	SCHOOL DISTRICT TRUST	SOIL AND WATER SALES TAX	STATE HIGHWAY DEPT.	STATE SCHOOL MONIES	STATE TRANSP.	WORKERS' COMP.	TOTAL 1990	TOTAL 1989 (Notes 8&9)
ASSETS															
Cash and Cash Equivalents	$													0	8
Appropriations Receivable	25	1	102		92	7,155				645				8,020	8,490
Accounts Receivable	1,611	14	292	1,484		41,976	397	10,562	397	5,067	3,194			64,994	47,959
Allowance for Doubtful Accounts	(918)		(11)			(61)	(213)	(6,274)	(213)					(7,690)	(3,540)
Due From Other Funds						12,168				5,196		54		17,418	13,447
Due From State Treasurer										269			92	361	933
Supply Inventory										444				444	596
Total Assets	$ 718	15	383	1,484	92	61,238	184	4,288	184	11,621	3,194	54	92	83,547	67,893
LIABILITIES AND FUND EQUITY															
Accounts Payable	$ 2	1	77		46					550				676	1,587
Accrued Payroll			13		2					98				113	102
Due to Other Funds			268			24,298				12,168				36,734	13,447
Due to Other Entities						11,429								11,429	7,045
Due to State Treasurer	693	14	13	1,484		25,511	184	4,288	184	(1,905)	3,194	54		33,714	44,419
Refunds Payable										269			92	361	933
Total Liabilities	$ 695	15	371	1,484	48	61,238	184	4,288	184	11,180	3,194	54	92	83,027	67,533
FUND BALANCE															
Reserve for Encumbrances	$ 23		12		44					332				411	72
Reserve for Supply Inventory										444				444	596
Undesignated										(335)				(335)	(308)
Total Fund Equity	$ 23	0	12	0	44	0	0	0	0	441	0	0	0	520	360
Total Liabilities and Fund Balance	$ 718	15	383	1,484	92	61,238	184	4,288	184	11,621	3,194	54	92	83,547	67,893

This statement only includes those funds with an asset and liability balance at June 30, 1990.
Those funds that did not have a balance at June 30, 1990 are:

- Blind Pension Fund;
- Crime Victim's Compensation Fund;
- Federal Awarded Funds;
- Grade Crossing Fund;
- Local Records Preservation Fund;
- Motor Vehicle Commission Fund;
- Petroleum Inspection Fund;
- Services to Victim's Fund;
- State Forensic Laboratory Fund;
- State Land Survey Program Fund;
- Workers' Compensation—Second Injury Fund.

The accompanying Notes to the Financial Statements are an integral part of this statement.

Unaudited

DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1990
(In thousands)

	BLIND PENSION	CONSERV. COMM.	CRIME VICTIMS COMP. *	DEPT. OF REVENUE FEDERAL	DEPT. OF REVENUE INFORM	FAIR SHARE	FEDERAL AWARDED FUNDS	GRADE CROSSING	HWY. REVENUE GENER.	LOCAL RECORDS PRESER.	MOTOR FUEL TAX	MOTOR VEHICLE COMM.	PARKS SALES TAX	PETROL. INSPEC. FEES	SCHOOL DIST. TRUST	SOIL & WATER SALES TAX	STATE FOREN. LAB.	STATE HWY. DEPT.	STATE LAND SURV. PROG.	STATE SCHOOL MONIES	STATE TRANS.	WORKERS' COMP.	WORKERS' COMP. --- SECOND INJURY	TOTAL 1990	TOTAL 1989 (Notes 8&9)
Revenues																									
Appropriations	$	350		611	2,139				859		80,400	2		22				29,024						113,407	110,333
Licenses, Permits & Fees			4,602							653	97,047			869			250	122,287	845					226,553	209,709
Motor Fuel Tax											381,761							4,886						386,647	368,523
Sales and Use Tax		54,025			23						92,333		21,613		404,350	21,613		24,764			54			618,775	649,250
Sales of Information					2,806													268						3,074	2,302
Other Revenues	11,952	6		179		24,644		33					2		48	2		193		53,063		6,112	23,213	119,447	58,388
Total	$ 11,952	54,381	4,602	790	4,968	24,644	0	33	859	653	651,541	2	21,615	891	404,398	21,615	250	181,422	845	53,063	54	6,112	23,213	1,467,903	1,398,505
Provision for Transmittal to State Treasury	$ 11,952	54,031	4,602	179	2,829	24,644		33		653	571,141		21,615	869	404,398	21,615	250	152,399	845	53,063	54	6,112	23,213	1,354,497	1,268,169
Net Revenues	$ 0	350	0	611	2,139	0	0	0	859	0	80,400	2	0	22	0	0	0	29,023	0	0	0	0	0	113,406	110,336
Expenditures																									
Personal Service	$	277		82	1,268				74									17,336						19,037	18,093
Expense and Equipment		35		62	834		8		545			2		3				10,366						11,855	11,756
Motor Fuel Tax Distributions											80,371													80,371	79,046
Total Expenditures	$ 0	312	0	144	2,102	0	8	0	619	0	80,371	2	0	3	0	0	0	27,702	0	0	0	0	0	111,263	108,895
Revenues Over (Under) Expenditures Before Lapsed Balances	$ 0	38	0	467	37	0	(8)	0	240	0	29	0	0	19	0	0	0	1,321	0	0	0	0	0	2,143	1,441
Lapsed Balances	$ 0	38	0	467	37	0	0	0	240	0	29	0	0	19	0	0	0	1,340	0	0	0	0	0	2,170	1,157
Revenues Over (Under) Expenditures	$ 0	0	0	0	0	0	(8)	0	0	0	0	0	0	0	0	0	0	(19)	0	0	0	0	0	(27)	324
Beginning Fund Balance					72		8											280						360	(304)
Increase (Decrease) in Reserve for Encumbrances		23			(60)				44									332						339	67
Increase (Decrease) in Reserve for Inventory																		(152)						(152)	273
Ending Fund Balance	$ 0	23	0	0	12	0	0	0	44	0	0	0	0	0	0	0	0	441	0	0	0	0	0	520	360

* Includes collections received by the Services to Victim's Fund.

The accompanying Notes to the Financial Statements are an integral part of this statement.

Agency Funds

The Agency Funds are used to account for assets held by the Department as agent for other governments and funds.

AGENCY FUND DESCRIPTIONS

Bank Taxes Holding Fund

This fund holds monies until they become identifiable to a particular tax type. Banks may file their franchise tax (a state tax), and their financial institutions tax (a local tax), on one tax return. Checks containing both a state and local tax payment or estimated payment are deposited to this fund and transferred to the appropriate fund when available and/or identifiable. The franchise tax portion is transferred to the General Fund-State. The financial institutions tax portion is transferred to the Financial Institutions Tax Fund.

Bankruptcy Clearing Fund

This fund receives delinquent tax payments by electronic fund transfer from bankrupt entities. Once monies are identified to a particular tax type, they are transferred to the proper fund(s).

Cigarette Tax Fund

This fund, as authorized by Sections 66.340, 66.350, and 210.320, RSMo, receives cigarette tax money that is collected for Jackson County and St. Louis County. Both of these counties impose a two and one-half mills per cigarette tax (five cents per pack of twenty cigarettes) on cigarette sales. The Department collects the tax and disburses it back to the political subdivisions within the counties.

Compliance Clearing Fund

The Division of Compliance audits taxpayers tax returns. The field audit personnel collect tax payments for any discrepancies. These payments are held in the Compliance Clearing Account pending the final audit review. Depending on the result of the review audit, the tax payment is either transferred to the State Treasurer's contracted bank account or refunded to the taxpayer.

County Aid Road Trust Fund

This fund, as authorized by Article IV, Section 30(a), Constitution of Missouri, receives transfers from the Motor Fuel Tax Fund and distributes these transfers (by use of an appropriation) to all counties within the state.

Error Wrap Fund

This fund receives sales tax monies which cannot be immediately identifiable to a particular sales tax type (local sales tax, protested tax, and state sales tax). Once the related return is processed, the taxes are transferred to the appropriate fund(s).

Financial Institution Taxes Fund

This fund receives monies from the following taxes:

Intangible Tax: Monies are generated from the collection of bank, credit institution, and farmers cooperative credit association taxes. As authorized by Sections 148.065 and 148.080, RSMo, ninety-eight percent of the collected taxes is remitted to the counties, while the remaining two percent is remitted to the General Fund-State for a collection fee.

CREDIT UNION TAX: Monies are generated from the collection of credit union taxes. As authorized by Sections 148.660 and 148.670, RSMo, ninety-eight percent of the collected taxes is remitted to the counties, while the remaining two percent is remitted to the General Fund-State for a collection fee.

SAVINGS ASSOCIATION TAX: Monies are generated from the collection of savings and loan association taxes. As authorized by Sections 148.660 and 148.670, RSMo, ninety-eight percent of the collected taxes is remitted to the counties, while the remaining two percent is remitted to the General Fund-State for a collection fee.

HIGHWAY RECIPROCITY HOLDING FUND

This fund holds monies until they become identifiable to a particular tax type. Once funds are identified, they are transferred from the holding account to the State Treasurer's account, Highway Reciprocity Local Sales Tax Account, the International Registration Plan Fund, or the International Fuel Tax Agreement Fund.

INTERNATIONAL FUEL TAX AGREEMENT FUND

This fund was established to hold Fuel Tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990, under authority granted by Section 142.617, RSMo. Distributions are made monthly from this fund.

INTERNATIONAL REGISTRATION PLAN FUND

As authorized by Section 301.277, RSMo, the Department collects reciprocity fees to be paid to other states. The Department collects these fees during the course of its normal activities and remits them to this fund upon receipt.

KCMSD SURCHARGE TAX FUND

This fund, authorized by a U.S. District Court in Jenkins vs. State of Missouri (No. 77-0420-CV-W-4) September 15, 1987, receives a surcharge tax and distributes the taxes and interest to the Kansas City Missouri School District.

LOCAL MOTOR VEHICLE SALES TAX FUND

This fund is a depository collection account for the local sales taxes collected by the Department at the Motor Vehicle fee and branch offices. This money is transferred to the Local Sales Tax Fund for distribution to the political subdivisions. The monies received into this fund are generated by the taxes listed under the Local Sales Tax Fund.

LOCAL SALES TAX FUND

This fund receives money from the following taxes:

CITY SALES TAX TRUST FUND: This fund, as authorized by Section 94.550, RSMo, receives collections generated from city sales taxes, and subsequently, distributes the taxes and interest to the cities.

PUBLIC MASS TRANSPORTATION SALES TAX TRUST FUNDS: These funds, as authorized by Sections 92.410, 94.625, and 94.725, RSMo, receive collections generated from public mass transportation sales taxes, and subsequently, distributes the taxes and interest to the public mass transportation systems.

St. Louis County Sales Tax Trust Fund: This fund, as authorized by Section 66.620, RSMo, receives collections generated from St. Louis County sales tax collections, and subsequently, distributes the taxes and interest to St. Louis County and cities within the county.

County Sales Tax Trust Fund: This fund, as authorized by Section 67.525, RSMo, receives collections generated from county sales tax collections, and subsequently, distributes the taxes and interest to the counties.

County Construction Sales Tax Trust Fund: This fund, as authorized by Section 67.570, RSMo, receives collections generated from an additional St. Charles County sales tax, and subsequently, distributes the taxes and interest to St. Charles County.

County Correctional Facility Sales Tax Trust Fund: This fund, as authorized by Section 67.594, RSMo, receives collections generated from an additional Buchanan County sales tax, and subsequently, distributes the taxes and interest to Buchanan County.

County Alternate Sales Tax Trust Fund: This fund, as authorized by Section 67.712, RSMo, receives collections generated by county capital improvement sales taxes, and subsequently, distributes the taxes and interest to the counties. (The transactions of the County Storm, Water, and Public Works Sales Tax Trust Fund, as authorized by Chapter 67.729, RSMo, are also included.)

City Alternate Sales Tax Trust Fund: This fund, as authorized by Section 92.073, RSMo, receives collections generated from an additional City of St. Louis sales tax, and subsequently, distributes the taxes and interest to the City of St. Louis.

Motor Fuel Bond Fund

This fund, as authorized by Section 142.462, RSMo, receives cash bonds from taxpayers. Bond proceeds are invested and are either refunded to the taxpayer when the business operations are discontinued, along with interest accrued at five and one-fourth percent on an annual basis, or forfeited and deposited in the Motor Fuel Tax Fund.

One Stop Regional Permit Fund

This fund, as authorized by Section 301.277, RSMo, receives one time reciprocity fees and distributes the fees back to other states.

Protested Sales Taxes Funds

These funds, as authorized by Section 144.700, RSMo, receive sales taxes paid under protest. The three percent General Revenue portion of state sales taxes paid under protest is transferred to the General Fund-State. All other state and local sales taxes paid under protest are deposited into an interest bearing bank account. Protested sales taxes and the related earned interest are either returned to the taxpayer or remitted to the state and the appropriate political subdivisions based upon decisions reached by the Administrative Hearing Commission or various courts.

Safety Responsibility Custody Fund

This is a fund established to receive deposits from uninsured motorists involved in motor vehicle accidents. Disbursements from this fund are made to pay claims by other parties involved in the accident or to refund deposits to

depositors one year or more after the accident date, if all legal requirements are fulfilled. Interest earned on the investment of this fund's deposits is remitted to the General Fund-State.

St. Louis 3 1/8% Holding Fund

This fund receives contested local sales tax due St. Louis City. A pending Missouri Supreme Court decision will determine whether the monies will be distributed to St. Louis City or refunded to taxpayers.

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES—ALL AGENCY FUNDS
(In thousands)

Unaudited

	BALANCES JULY 1, 1989	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1990
BANK TAXES HOLDING				
Assets				
Cash and Cash Equivalents	$ 4,563	26,715	23,641	7,637
Interest Receivable	42	254	253	43
Total Assets	$ 4,605	26,969	23,894	7,680
Liabilities				
Funds Held in Trust	$ 4,605	26,969	23,894	7,680
Total Liabilities	$ 4,605	26,969	23,894	7,680
BANKRUPTCY CLEARING				
Assets				
Cash and Cash Equivalents	$ 0	50	0	50
Total Assets	$ 0	50	0	50
Liabilities				
Funds Held in Trust	$ 0	50	0	50
Total Liabilities	$ 0	50	0	50
CIGARETTE TAX				
Assets				
Cash and Cash Equivalents	$ 829	7,952	8,090	691
Interest Receivable	7	54	57	4
Total Assets	$ 836	8,006	8,147	695
Liabilities				
Due to Other Funds	$ 9	79	81	7
Due to Other Entities	827	7,870	8,009	688
Total Liabilities	$ 836	7,949	8,090	695
COMPLIANCE CLEARING *				
Assets				
Cash and Cash Equivalents	$ 2,013	14,759	14,575	2,197
Interest Receivable	16	148	154	10
Total Assets	$ 2,029	14,907	14,729	2,207
Liabilities				
Funds Held in Trust	$ 2,029	14,907	14,729	2,207
Total Liabilities	$ 2,029	14,907	14,729	2,207

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES—ALL AGENCY FUNDS
(In thousands)

Unaudited

	BALANCES JULY 1, 1989	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1990
COUNTY AID ROAD TRUST				
Assets				
Appropriations Receivable	$ 4,697	53,600	53,527	4,770
Due From Other Funds	0	2,849	0	2,849
Total Assets	$ 4,697	56,449	53,527	7,619
Liabilities				
Due to Other Entities	$ 4,697	56,449	53,527	7,619
Total Liabilities	$ 4,697	56,449	53,527	7,619
ERROR WRAP				
Assets				
Cash and Cash Equivalents	$ 1,252	269,550	270,065	737
Interest Receivable	40	269	282	27
Total Assets	$ 1,292	269,819	270,347	764
Liabilities				
Funds Held in Trust	$ 1,292	269,819	270,347	764
Total Liabilities	$ 1,292	269,819	270,347	764
FINANCIAL INSTITUTIONS TAX				
Assets				
Cash and Cash Equivalents	$ 22,792	24,833	29,960	17,665
Interest Receivable	350	1,310	1,561	99
Accounts Receivable	78	23,093	23,083	88
Total Assets	$ 23,220	49,236	54,604	17,852
Liabilities				
Due to Other Funds	$ 442	306	402	346
Due to Other Entities	22,778	24,286	29,558	17,506
Total Liabilities	$ 23,220	24,592	29,960	17,852

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES—ALL AGENCY FUNDS
(In thousands)

Unaudited

		BALANCES JULY 1, 1989	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1990
HIGHWAY RECIPROCITY COMMISSION HOLDING					
Assets					
Cash and Cash Equivalents	$	515	69,420	69,575	360
Interest Receivable		0	23	20	3
Total Assets	$	515	69,443	69,595	363
Liabilities					
Funds Held in Trust	$	515	69,423	69,575	363
Total Liabilities	$	515	69,423	69,575	363
INTERNATIONAL FUEL TAX AGREEMENT					
Assets					
Cash and Cash Equivalents	$	0	1,951	1,941	10
Interest Receivable		0	5	3	2
Accounts Receivable		0	17	0	17
Total Assets	$	0	1,973	1,944	29
Liabilities					
Due to Other Entities	$	0	1,969	1,940	29
Total Liabilities	$	0	1,969	1,940	29
INTERNATIONAL REGISTRATION PLAN *					
Assets					
Cash and Cash Equivalents	$	89	20,908	20,716	281
Interest Receivable		4	172	172	4
Total Assets	$	93	21,080	20,888	285
Liabilities					
Due to Other Funds	$	13	172	178	7
Due to Other Entities		80	20,736	20,538	278
Total Liabilities	$	93	20,908	20,716	285

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES—ALL AGENCY FUNDS
(In thousands)

Unaudited

	BALANCES JULY 1, 1989	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1990
KCMSD SURCHARGE TAX *				
Assets				
Cash and Cash Equivalents	$ 77	3	74	6
Interest Receivable	0	3	3	0
Total Assets	$ 77	6	77	6
Liabilities				
Due to Other Entities	$ 77	6	77	6
Total Liabilities	$ 77	6	77	6
LOCAL MOTOR VEHICLE SALES TAX				
Assets				
Cash and Cash Equivalents	$ 1,404	72,578	71,062	2,920
Interest Receivable	20	163	167	16
Accounts Receivable	1,110	72,974	72,578	1,506
Total Assets	$ 2,534	145,715	143,807	4,442
Liabilities				
Due to Other Funds	$ 2,534	145,715	143,807	4,442
Total Liabilities	$ 2,534	145,715	143,807	4,442
LOCAL SALES TAX				
Assets				
Cash and Cash Equivalents	$ 58,959	688,809	687,931	59,837
Interest Receivable	379	3,057	3,146	290
Due From Other Funds	2,534	145,715	143,807	4,442
Accounts Receivable	15,836	613,179	612,964	16,051
Allowance for Doubtful Accounts	(4,909)	(16,790)	(11,707)	(9,992)
Total Assets	$ 72,799	1,433,970	1,436,141	70,628
Liabilities				
Due to Other Funds	$ 703	6,838	6,879	662
Due to Other Entities	72,096	822,729	824,859	69,966
Total Liabilities	$ 72,799	829,567	831,738	70,628

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES—ALL AGENCY FUNDS
(In thousands)

Unaudited

	BALANCES JULY 1, 1989	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1990
MOTOR FUEL BOND				
Assets				
Cash and Cash Equivalents	$ 941	293	376	858
Interest Receivable	10	78	82	6
Total Assets	$ 951	371	458	864
Liabilities				
Funds Held in Trust	$ 951	371	458	864
Total Liabilities	$ 951	371	458	864
ONE STOP REGIONAL PERMIT				
Assets				
Cash and Cash Equivalents	$ 0	4	4	0
Total Assets	$ 0	4	4	0
Liabilities				
Due to Other Entities	$ 0	4	4	0
Total Liabilities	$ 0	4	4	0
PROTESTED SALES TAX				
Assets				
Cash and Cash Equivalents	$ 10,029	1,143	10,409	763
Interest Receivable	104	306	390	20
Total Assets	$ 10,133	1,449	10,799	783
Liabilities				
Funds Held in Trust	$ 10,133	1,449	10,799	783
Total Liabilities	$ 10,133	1,449	10,799	783
SAFETY RESPONSIBILITY				
Assets				
Cash and Cash Equivalents	$ 762	235	286	711
Interest Receivable	1	11	11	1
Total Assets	$ 763	246	297	712
Liabilities				
Funds Held in Trust	$ 763	246	297	712
Total Liabilities	$ 763	246	297	712

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES—ALL AGENCY FUNDS
(In thousands)

Unaudited

	BALANCES JULY 1, 1989	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1990
ST. LOUIS CITY 3 1/8%				
Assets				
Cash and Cash Equivalents	$ 0	3,134	0	3,134
Interest Receivable	0	54	37	17
Total Assets	$ 0	3,188	37	3,151
Liabilities				
Due to Other Entities	$ 0	3,188	37	3,151
Total Liabilities	$ 0	3,188	37	3,151
Totals - All Agency Funds (Memorandum Only)				
Assets				
Cash and Cash Equivalents (Note 2)	$ 104,225	1,202,337	1,208,705	97,857
Interest Receivable	973	5,907	6,338	542
Due From Other Funds	2,534	148,564	143,807	7,291
Accounts Receivable	17,024	709,263	708,625	17,662
Allowance for Doubtful Accounts	(4,909)	(16,790)	(11,707)	(9,992)
Appropriations Receivable	4,697	53,600	53,527	4,770
Total Assets	$ 124,544	2,102,881	2,109,295	118,130
Liabilities				
Due to Other Funds	$ 3,701	153,110	151,347	5,464
Due to Other Entities	100,555	937,237	938,549	99,243
Funds Held in Trust	20,288	383,234	390,099	13,423
Total Liabilities	$ 124,544	1,473,581	1,479,995	118,130

* Beginning balance does not equal Fiscal Year 1989 ending balance due to error in reporting in Fiscal Year 1989. The difference is $27,000 for the Compliance Clearing Fund, $4,000 for the International Registration Plan Fund, and $40,000 for the KCMSD Surcharge Tax Fund.

The accompanying Notes to the Financial Statements are an integral part of this statement.

Combining Statement
Budgetary Basis

The Combining Statement of Appropriations (Revised) and Expenditures - Budgetary Basis provides a detailed listing of Department appropriations, expenditures against those appropriations, and the resulting lapsed balances.

DEPARTMENT OF REVENUE Unaudited

COMBINING STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--BUDGETARY BASIS

(In thousands)

	FOR THE YEAR ENDED JUNE 30, 1990			1989		
	APPROP.	EXPEND.	LAPSED BALANCES	APPROP.	EXPEND.	LAPSED BALANCES
GENERAL FUND-STATE						
Division of Administration						
Personal Service	$ 1,060	987	73	922	858	64
Expense and Equipment	3,091	2,786	305	2,788	2,643	145
Total	$ 4,151	3,773	378	3,710	3,501	209
Division of Information Systems						
Personal Service	$ 2,155 a	2,093	62	1,794	1,769	25
Expense and Equipment	1,550	1,496	54	1,740	1,626	114
Total	$ 3,705	3,589	116	3,534	3,395	139
Division of Taxation						
Personal Service	$ 8,447 b	8,439	8	7,363	7,363	0
Expense and Equipment	1,675 c	1,533	142	1,759 d	1,758	1
Pay Agency Collection Fees	1,000	463	537	1,095 e	890	205
Pay Fees to Counties from Prosecuting Attorneys	700	475	225	700	363	337
Payment of Fees	289	154	135	205	171	34
Total	$ 12,111	11,064	1,047	11,122	10,545	577
Division of MV/DL Excl. Branch Office						
Personal Service	$ 293	181	112	18 f	18	0
Expense and Equipment	23 g	23	0	43 h	42	1
Total	$ 316	204	112	61	60	1
Division of Compliance						
Personal Service	$ 6,549	6,255	294	6,052	5,851	201
Expense and Equipment	1,378	1,277	101	1,519	1,474	45
Dues to State Tax Commission	39	38	1			
Total	$ 7,966	7,570	396	7,571	7,325	246
Tax Refund	$ 288,800	286,167	2,633	225,340	225,339	1
Assessment Expenditures	13,088 i	12,736	352	13,218 j	13,218	0
Certification Costs	100	92	8	146 k	142	4
General Fund--State Total	$ 330,237	325,195	5,042	264,702	263,525	1,177
STATE HIGHWAY DEPARTMENT FUND						
Division of Administration						
Personal Service	$ 2,353	2,351	2	2,312	2,312	0
Expense and Equipment	2,897	2,661	236	2,893	2,893	0
Total	$ 5,250	5,012	238	5,205	5,205	0

See page 36 for explanation of references on appropriations.

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE Unaudited

COMBINING STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--BUDGETARY BASIS

(In thousands)

	FOR THE YEAR ENDED JUNE 30, 1990			1989		
	APPROP.	EXPEND.	LAPSED BALANCES	APPROP.	EXPEND.	LAPSED BALANCES
STATE HIGHWAY DEPARTMENT FUND (CONTINUED)						
Division of Information Systems						
Personal Service	$ 3,020	2,861	159	2,852 l	2,848	4
Expense and Equipment	2,425	2,179	246	2,400	2,354	46
Total	$ 5,445	5,040	405	5,252	5,202	50
Division of Taxation						
Personal Service	$ 507	506	1	445	445	0
Expense and Equipment	38	22	16	33	33	0
Total	$ 545	528	17	478	478	0
Division of MV/DL Excl. Branch Office						
Personal Service	$ 7,203	7,084	119	7,018	6,789	229
Expense and Equipment	4,954	4,506	448	5,079 m	5,078	1
Branch Office						
Personal Service	3,238	3,237	1	3,051	3,024	27
Expense and Equipment	553 n	529	24	515 o	514	1
Total	$ 15,948	15,356	592	15,663	15,405	258
Highway Reciprocity Commission						
Personal Service	$ 678	668	10	638	626	12
Expense and Equipment	272	253	19	272	259	13
Total	$ 950	921	29	910	885	25
Division of Compliance						
Personal Service	$ 669	630	39	551	535	16
Expense and Equipment	217	197	20	141	141	0
Total	$ 886	827	59	692	676	16
Refund of any tax or fee credited to State Highway Department Fund	$ 940	902	38	880	880	0
Refund of Motor Fuel Tax	24,500	24,500	0	15,740	15,491	249
State Highway Department Fund Total	$ 54,464	53,086	1,378	44,820	44,222	598
CONSERVATION COMMISSION FUND						
Division of Taxation						
Personal Service	$ 301	277	24	284	282	2
Expense and Equipment	49	35	14	49	49	0
Conservation Commission Fund Total	$ 350	312	38	333	331	2

See page 36 for explanation of references on appropriations.

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE Unaudited

COMBINING STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--
BUDGETARY BASIS
(In thousands)

	FOR THE YEAR ENDED JUNE 30,					
	1990			1989		
	APPROP.	EXPEND.	LAPSED BALANCES	APPROP.	EXPEND.	LAPSED BALANCES
DEPARTMENT OF REVENUE INFORMATION FUND						
Division of Administration						
Personal Service	$ 36	36	0	35	35	0
Expense and Equipment	194	194	0	194	194	0
Total	$ 230	230	0	229	229	0
Division of Information Systems						
Personal Service	$ 261	260	1	218	217	1
Expense and Equipment	308	308	0	307	306	1
Total	$ 569	568	1	525	523	2
Division of MV/DL Excl. Branch Office						
Personal Service	$ 972	972	0	916	848	68
Expense and Equipment	263	227	36	111	111	0
Total	$ 1,235	1,199	36	1,027	959	68
Division of Taxation						
Expense and Equipment	$ 105	105	0	105	105	0
Department of Revenue Information Fund Total	$ 2,139	2,102	37	1,886	1,816	70
MOTOR FUEL TAX FUND						
Motor Fuel Tax Distributions	$ 80,400	80,371	29	79,300	79,046	254
COUNTY AID ROAD TRUST FUND						
Gasoline Taxes to Counties	$ 53,600	53,581	19	53,400	52,697	703
DEPARTMENT OF REVENUE FEDERAL FUND						
Division of Information Systems						
Personal Service	$ 152	0	152	143	0	143
Expense and Equipment	212	0	212	212	0	212
Total	$ 364	0	364	355	0	355
Division of MV/DL Excl. Branch Office						
Personal Service	$ 136	82	54	128	74	54
Expense and Equipment	111	62	49	111	37	74
Total	$ 247	144	103	239	111	128
Department of Revenue Federal Fund Total	$ 611	144	467	594	111	483

See page 36 for explanation of references on appropriations.
The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE Unaudited

COMBINING STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--BUDGETARY BASIS

(In thousands)

	FOR THE YEAR ENDED JUNE 30,					
	1990			1989		
	APPROP.	EXPEND.	LAPSED BALANCES	APPROP.	EXPEND.	LAPSED BALANCES
MOTOR VEHICLE COMMISSION FUND						
Division of Administration						
Expense and Equipment	$ 2 p	2	0			
Motor Vehicle Commission Fund Total	$ 2	2	0	0	0	0
HIGHWAY REVENUE GENERATING FUND						
Division of Administration						
Expense and Equipment	$ 92 q	92	0			
Total	$ 92	92	0	0	0	0
Division of Information Systems						
Expense and Equipment	$ 322 r	83	239			
Total	$ 322	83	239	0	0	0
Division of MV/DL Excl. Branch Office						
Personal Service	$ 75 s	74	1			
Expense and Equipment	370 t	369	1			
Total	$ 445	443	2	0	0	0
Highway Revenue Generating Fund Total	$ 859	618	241	0	0	0
PETROLEUM INSPECTION FUND						
Division of Administration						
Expense and Equipment	$ 2	2	0	2	2	0
Total	$ 2	2	0	2	2	0
Division of Taxation						
Personal Service	$ 19	0	19	18	18	0
Expense and Equipment	1	1	0	1	1	0
Total	$ 20	1	19	19	19	0
Petroleum Inspection Fund Total	$ 22	3	19	21	21	0

See page 36 for explanation of references on appropriations.
The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE Unaudited

COMBINING STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--
BUDGETARY BASIS
(In thousands)

	FOR THE YEAR ENDED JUNE 30,					
	1990			1989		
	APPROP.	EXPEND.	LAPSED BALANCES	APPROP.	EXPEND.	LAPSED BALANCES
WORKERS' COMPENSATION FUND						
Refunds--Overpayment and Errors	$ 4,000	3,482	518	1,650	1,650	0
Refunds--Workers' Comp.	3,645	1,733	1,912			
Workers' Compensation Fund Total	7,645	5,215	2,430	1,650	1,650	0
WORKERS' COMPENSATION--SECOND INJURY FUND						
Refunds--Overpayment and Errors	$ 30	30	0	30	30	0
TOTAL (Memorandum Only)	$ 530,359	520,659	9,700	446,736	443,449	3,287

See page 36 for explanation of references on appropriations.
The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
FOOTNOTES TO THE
COMBINING STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--
BUDGETARY BASIS
FOR YEARS ENDED JUNE 30, 1990 AND 1989

The references indicate the appropriation is or includes a supplemental appropriation. The amounts of the supplements are listed below.

Reference		Supplemental Appropriation Amount
a	$	10,215
b		383,918
c		178,319
d		18,507
e		600,000
f		18,271
g		17,490
h		42,434
i		291,720
j		2,217,562
k		145,800
l		50,492
m		184,900
n		34,000
o		26,521
p		1,732
q		91,916
r		322,350
s		74,978
t		369,604
TOTAL (Memorandum Only)	$	5,080,729

The accompanying Notes to the Financial Statements are an integral part of this statement.

General Fixed Assets Account Group

The General Fixed Assets Account Group is a self-balancing group of accounts which account for the general fixed assets of the Department.

Unaudited

DEPARTMENT OF REVENUE
SCHEDULE OF GENERAL FIXED ASSETS-BY SOURCE
YEAR ENDED JUNE 30, 1990
(In thousands)

	EDP EQUIPMENT	OTHER EQUIPMENT AND FURNITURE	TOTAL
INVESTMENT IN GENERAL FIXED ASSETS FROM:			
Federal Awarded Funds	$ 0	24	24
Department of Revenue Federal Fund	0	3	3
Department of Revenue Information Fund	0	49	49
General Fund-State	3,468	1,910	5,378
Highway Revenue Generating	0	10	10
Kansas City School District	0	111	111
Petroleum Inspection Fund	0	1	1
Political Subdivision Reimbursement	0	1	1
State Highway Department Fund	5,201	3,516	8,717
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	$ 8,669	5,625	14,294

The accompanying Notes to the Financial Statements are an integral part of this statement.

Unaudited

DEPARTMENT OF REVENUE
SCHEDULE OF GENERAL FIXED ASSETS-
BY FUNCTION AND ACTIVITY
YEAR ENDED JUNE 30, 1990
(In thousands)

	EDP EQUIPMENT	OTHER EQUIPMENT AND FURNITURE	TOTAL
Division of Administration	$ 1,000	1,270	2,270
Division of Information Systems	2,228	261	2,489
Division of Motor Vehicle & License - Excluding Branch Offices	1,564	1,568	3,132
Branch Offices	783	295	1,078
Division of Taxation	1,292	1,359	2,651
Division of Compliance	1,602	702	2,304
Highway Reciprocity Commission	200	170	370
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	$ 8,669	5,625	14,294

The accompanying Notes to the Financial Statements are an integral part of this statement.

Unaudited

DEPARTMENT OF REVENUE
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS-BY FUNCTION AND ACTIVITY
YEAR ENDED JUNE 30, 1990
(In thousands)

	GENERAL FIXED ASSETS JULY 1, 1989	ADDITIONS	DELETIONS	GENERAL FIXED ASSETS JUNE 30, 1990
Division of Administration	$ 2,117	429	276	2,270
Division of Information Systems	2,405	350	266	2,489
Division of Motor Vehicle & License - Excluding Branch Offices	2,855	641	364	3,132
Branch Offices	1,059	128	109	1,078
Division of Taxation	2,354	504	207	2,651
Division of Compliance	2,018	558	272	2,304
Highway Reciprocity Commission	366	9	5	370
Total Investment in General Fixed Assets	$ 13,174	2,619	1,499	14,294

The accompanying Notes to the Financial Statements are an integral part of this statement.

General Long-Term Debt Account Group

The General Long-Term Debt Account Group is a self-balancing group of accounts which account for the unmatured general long-term debt of the Department.

DEPARTMENT OF REVENUE
SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT
YEAR ENDED JUNE 30, 1990
(In thousands)

Unaudited

	BALANCES JULY 1, 1989	ADDITIONAL COMPENSATED ABSENCES PAYABLE	DECREASE IN LEASE/PURCHASE PAYABLE	DECREASE IN INCOME TAX REFUNDS ON FEDERAL PENSIONS (Note 5)	BALANCES JUNE 30, 1990
Amount to be Provided for Retirement of Long-Term Debt	$ 91,033	684	13	39,300	52,404

The accompanying Notes to the Financial Statements are an integral part of this statement.

Supplementary Data

DEPARTMENT OF REVENUE
COMPARATIVE STATEMENT OF EXPENSE & EQUIPMENT EXPENDITURES
BY SUBCLASS
(In thousands)

Unaudited

	YEAR ENDED JUNE 30,				
	1990	1989	1988	1987	1986
Travel and Vehicle Expense	$ 1,165	1,157	965	1,051	1,173
Transportation Equipment Purchase	157	77	70	40	52
Office Expense	3,781	3,456	3,176	3,282	2,531
Communication Expense	4,771	4,812	4,280	4,562	4,470
Office and Communication Equipment Purchase	555	605	634	426	447
Institutional and Physical Plant Expense	804	786	797	887	905
Institutional and Physical Plant Purchase	61	46	85	66	152
Professional Services	160	168	152	107	108
Data Processing Expense and Equipment	4,812	5,438	4,200	4,758	5,384
Other Expense	2,677	3,075	2,835	2,865	2,749
TOTAL	$ 18,943	19,620	17,194	18,044	17,971

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
COMPARATIVE STATEMENT OF EXPENDITURES
BY DIVISION
(In thousands)

Unaudited

	YEAR ENDED JUNE 30,				
	1990	1989	1988	1987	1986
DIVISION OF ADMINISTRATION					
Personal Service	$ 3,374	3,205	3,080	2,770	2,030
Expense and Equipment	5,737	5,732	5,100	5,283	4,027
Telephone/Telegraph					840
Non-Recurring Expenditures					1,507
Total	$ 9,111	8,937	8,180	8,053	8,404
DIVISION OF INFORMATION SYSTEMS					
Personal Service	$ 5,214	4,834	4,451	4,189	3,972
Expense and Equipment	4,066	4,286	3,941	4,188	3,489
Total	$ 9,280	9,120	8,392	8,377	7,461
DIVISION OF MOTOR VEHICLE & LICENSING-EXCLUDING BRANCH OFFICES					
Personal Service	$ 8,393	7,729	7,320	7,151	6,904
Expense and Equipment	5,188	5,268	4,881	4,889	4,460
Total	$ 13,581	12,997	12,201	12,040	11,364
BRANCH OFFICES					
Personal Service	$ 3,237	3,024	2,970	2,883	2,596
Expense and Equipment	529	514	437	618	454
Total	$ 3,766	3,538	3,407	3,501	3,050
DIVISION OF TAXATION					
Personal Service	$ 9,222	8,108	7,902	7,800	7,070
Expense and Equipment	1,696	1,946	1,372	1,370	1,297
Total	$ 10,918	10,054	9,274	9,170	8,367
DIVISION OF COMPLIANCE					
Personal Service	$ 6,885	6,386	5,895	6,082	5,382
Expense and Equipment	1,474	1,615	1,209	1,345	1,366
Total	$ 8,359	8,001	7,104	7,427	6,748
HIGHWAY RECIPROCITY COMMISSION					
Personal Service	$ 668	626	594	579	534
Expense and Equipment	253	259	256	350	530
Total	$ 921	885	850	929	1,064
TOTAL PERSONAL SERVICE	$ 36,993	33,912	32,212	31,454	28,488
TOTAL EXPENSE AND EQUIPMENT	$ 18,943	19,620	17,196	18,043	17,970
TOTAL EXPENDITURES	$ 55,936	53,532	49,408	49,497	46,458

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
COMPARATIVE STATEMENT OF PROGRAM SPECIFIC DISTRIBUTIONS
(In thousands)

Unaudited

	YEAR ENDED JUNE 30,				
	1990	1989	1988	1987	1986
Pay Agency Collection Fees	$ 463	890	495	155	51
Pay Fees to Counties from Prosecuting Attorneys	475	363	697	675	757
Pay Fees to Counties for Liens	154	171	257	159	59
Refunds for Overpayment of Tax	286,167	225,339	208,997	254,902	226,738
Refunds of Tax Credit to the State Highway Department Fund	902	880	940	547	351
Refunds of Motor Fuel Taxes	24,500	15,491	11,836	7,842	7,595
Distribution to Cities of Funds Accruing to the Motor Fuel Tax Fund	80,371	79,046	76,175	56,164	44,271
Receipts from Gasoline Taxes for Distribution to Counties	53,581	52,697	50,783	37,442	29,514
Payment of Dues to the Multi-State Tax Commission	38	0	31	36	29
Assessment and Assessors Compensation	0	0	0	4,368	5,398
General Reassessment	0	0	0	1,100	1,849
State Share of Reassessment	0	0	0	104	2,030
Continuing Assessment Costs	12,736	13,218	11,527	11,002	0
Certification Cost	92	142	0	0	0
Kansas City Office Building Asbestos	0	0	0	0	8
Refunds and Overpayment and Errors of the Workers' Compensation Fund	3,482	1,650	720	1,159	0
Refunds of Workers' Compensation Fund	1,733	0	0	0	0
Refunds and Overpayment and Errors of the Workers' Compensation--Second Injury Fund	30	30	29	17	0
TOTAL PROGRAM SPECIFIC DISTRIBUTIONS	$ 464,724	389,917	362,487	375,672	318,650

The accompanying Notes to the Financial Statements are an integral part of this statement.

Unaudited

DEPARTMENT OF REVENUE
BONDS AND PROTESTED TAX
IN CUSTODY OF STATE TREASURER
(In thousands)

	BALANCES JULY 1, 1989	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1990
CASH BONDS IN CUSTODY OF STATE TREASURER				
Assets				
Cash and Cash Equivalents	$ 23,019	5,210	3,320	24,909
Accounts Receivable	5	0	5	0
Total Assets	$ 23,024	5,210	3,325	24,909
Liabilities				
Due to Other Entities	$ 23,024	5,210	3,325	24,909
Total Liabilities	$ 23,024	5,210	3,325	24,909
PROTESTED INCOME TAX IN CUSTODY OF STATE TREASURER				
Assets				
Cash and Cash Equivalents	$ 6	11	3	14
Total Assets	$ 6	11	3	14
Liabilities				
Funds Held in Trust	$ 6	11	3	14
Total Liabilities	$ 6	11	3	14
PROTESTED SALES TAX IN CUSTODY OF STATE TREASURER				
Assets				
Cash and Cash Equivalents	$ 8,548	1,132	8,675	1,005
Total Assets	$ 8,548	1,132	8,675	1,005
Liabilities				
Funds Held in Trust	$ 8,548	1,132	8,675	1,005
Total Liabilities	$ 8,548	1,132	8,675	1,005
TRANSIENT EMPLOYEE BONDS IN CUSTODY OF STATE TREASURER				
Assets				
Cash and Cash Equivalents	$ 10	10	5	15
Total Assets	$ 10	10	5	15
Liabilities				
Due to Other Entities	$ 10	10	5	15
Total Liabilities	$ 10	10	5	15

The accompanying Notes to the Financial Statements are an integral part of this statement.

STATISTICAL

The Statistical Section contains data relating to tax collections and distributions made by the Department of Revenue, in addition to activities of the Office of the State Treasurer.

Major Taxes Administered

The introduction of Major Taxes Administered provides a brief description of the tax and a breakdown of the types of collections included in each tax. Tables 1, 2 and 3 depict comparative data on fiscal year collections of major taxes administered by the Department.

DESCRIPTIONS OF MAJOR TAXES ADMINISTERED

FINANCIAL INSTITUTION TAX

BANKS: Purpose: Tax for the privilege of operating a bank in Missouri. Authorization: Sections 148.010 - 148.110, RSMo. Disposition: 98% to home political subdivision; 2% to the General Fund-State. Tax Rate: 7% of net income.

CREDIT INSTITUTIONS: Purpose: Tax for the privilege of operating a consumer credit or loan business in Missouri. Authorization: Sections 148.120 - 148.230, RSMo. Disposition: 98% returned to home political subdivision; 2% to the General Fund-State. Tax Rate: 7% of net income.

CREDIT UNIONS: Purpose: Tax for the privilege of operating a credit union in Missouri. Authorization: Sections 148.610 - 148.710, RSMo. Disposition: 98% to home political subdivisions; 2% to the General Fund-State. Tax Rate: 7% of net income.

SAVINGS AND LOAN ASSOCIATIONS: Purpose: Tax for the privilege of operating a savings and loan association in Missouri. Authorization: Sections 148.610 - 148.710, RSMo. Disposition: 98% returned to home political subdivision; 2% to the General Fund-State. Tax Rate: 7% of net income.

FARMERS COOPERATIVE CREDIT ASSOCIATIONS: Purpose: Intangible property tax on cooperative accounts. Authorization: Section 148.540, RSMo. Disposition: 98% to home political subdivision; 2% to the General Fund-State. Tax Rate: 2% of taxable dividends credited to each account.

TYPE OF TAX	AMOUNT COLLECTED	% OF TOTAL
Banks	$19,302,123	83.6%
Credit Institutions	273,202	1.2%
Credit Unions	184,321	.8%
Savings & Loan Associations	3,323,405	14.4%
TOTAL	$23,083,051	100%

FUEL TAX

MOTOR FUEL: Purpose: Tax on sale of motor fuel (gasoline) paid by fuel distributor and passed on to final purchaser. Authorization: Sections 142.010 - 142.350, RSMo. Disposition: Through the Motor Fuel Tax Fund to various state funds and all counties and incorporated cities with a population greater than one hundred persons. Tax Rate: 11 cents per gallon.

SPECIAL FUEL: Purpose: Tax on the sale of special fuel (primarily diesel fuel and LP), paid by the fuel distributor and passed on to the final consumer. Authorization: Sections 142.362 - 142.621, RSMo. Disposition: Through the Motor Fuel Tax Fund to various state funds and all counties and incorporated cities with a population greater than one hundred persons. Tax Rate: 11 cents per gallon.

TYPE OF TAX	AMOUNT COLLECTED	% OF TOTAL
Motor Fuel	**$290,547,877**	**77%**
Special Fuel	**86,377,226**	**23%**
TOTAL	**$376,925,103**	**100%**

INCOME TAX

CORPORATION: Purpose: Tax on a corporation's taxable income from Missouri sources. Authorization: Chapter 143, RSMo. Disposition: General Fund-State. Tax Rate: 5% of taxable income. (Temporary change in rate effective January 1, 1990 through December 31, 1991. Temporary tax rate: From 5% to 6 1/2% of taxable income.)

INDIVIDUAL: Purpose: Tax on the taxable income of Missouri residents, and on taxable income earned in Missouri by non-residents. Authorization: Chapter 143, RSMo. Disposition: General Fund-State. Tax Rate: From 1 1/2% to 6% of taxable income.

CORPORATION FRANCHISE TAX: Purpose: Tax on all in and out of state corporations, based on assets apportioned to Missouri. Authorization: Chapter 147, RSMo. Disposition: General Fund-State. Tax Rate: .05% of total assets or capital stock of a corporation; minimum tax of $25. Note: Effective January 1, 1988, the Secretary of State's Office began collecting this tax except from financial institutions which the Department of Revenue still collects. The $4,105,312 represents only collections made by the Department of Revenue from banks who submit their franchise tax with their financial institutions tax.

TYPE OF TAX	AMOUNT COLLECTED	% OF TOTAL
Individual	**$2,006,784,807**	**88.9%**
Corporation	**245,885,896**	**10.9%**
Franchise	**4,105,312**	**.2%**
TOTAL	**$2,256,776,015**	**100%**

INSURANCE TAX

PREMIUM TAX (FOREIGN): Purpose: Tax on direct premiums received in Missouri by companies not organized under the laws of Missouri. Retaliatory tax is included. Authorization: Chapter 148, RSMo. Disposition: General Fund-State. Tax Rate: 2% of net premiums collected.

PREMIUM TAX (DOMESTIC): Purpose: Tax on direct premiums received in Missouri by companies organized under the laws of Missouri. Authorization: Chapter 148, RSMo. Disposition: General Fund-State. Tax Rate: 2% of net premiums collected.

SURPLUS LINES OF INSURANCE TAX: Purpose: Surplus lines of insurance tax on surplus brokers for privilage of doing business in the State. Authorization: Section 384.051, RSMo. Supp. 1989. Disposition: General Fund-State. Tax Rate: 5% of net premiums.

WORKERS' COMPENSATION INSURANCE: Purpose: Tax on net premiums or net deposits on insurance companies and self-insurers. Authorization: Chapter 287, RSMo. Disposition: 70% to Workers' Compensation Fund for support of Division of Workers' Compensation; 30% to Second Injury Fund. Effective January 1, 1989 - December 31, 1989, 100% deposited to Second Injury Fund due to abatement order filed by Division of Insurance. Tax Rate: 2% of net premiums.

SECOND INJURY: Purpose: Surcharge on insurance companies and self-insurers for the purpose of providing revenue for Second Injury Fund. Authorization: Chapter 287, RSMo. Disposition: 100% to Second Injury Fund. Tax Rate: 3% of net deposits, net premiums or net assessments. Note: To be set annually by the Director of Workers' Compensation.

TYPE OF TAX	AMOUNT COLLECTED	% OF TOTAL
Premium (Foreign)	**$114,793,580**	**78%**
Premium (Domestic)	**3,253,007**	**2%**
Surplus Lines of Insurance	**70,779**	**-**
Workers' Compensation	**12,052,788**	**8%**
Second Injury	**17,272,118**	**12%**
TOTAL	**$147,442,272**	**100%**

MISCELLANEOUS TAX

BINGO GROSS RECEIPTS TAX: Purpose: Tax on receipts from bingo. Authorization: Chapter 313, RSMo. Disposition: General Fund-State. Tax Rate: 2 1/2%.

ESTATE TAX: Tax on minimum credit for state death taxes allowed by Internal Revenue Code Section 2011 (or Section 2015) against Federal Estate Tax. Effective January 1, 1981, tax applies only to estates of decedents dying in 1981 and later. Authorization: Chapter 145, RSMo. Disposition: General Fund-State. Tax Rate: No statutory rate.

INHERITANCE TAX: Purpose: Tax on the transfer of real and personal property of a decedent's estate. The Inheritance Tax law continues to apply fully to estates of decedents dying in 1980 and earlier. Authorization: Chapter 145, RSMo. Disposition: General Fund-State. Tax Rate: Variable from 1% to 30% of clear market value.

TYPE OF TAX	AMOUNT COLLECTED	% OF TOTAL
Bingo Gross Receipts	$ 3,806,622	8.2%
Estate	42,670,884	91.7%
Inheritance	35,038	.1%
TOTAL	$46,512,544	100%

CIGARETTE TAX

CIGARETTE TAX: Purpose: Tax on the sale of cigarettes, paid by wholesaler and passed on to the final purchaser. Authorization: Chapter 149, RSMo. Disposition: State School Monies Fund (4 1/2 mills/cigarette); Fair Share Fund (2 mills/cigarette). Tax Rate: 6 1/2 mills/cigarette; 13 cents per pack of 20.

COUNTY CIGARETTE TAX: Purpose: Same as state cigarette tax; only St. Louis County has such a tax. Certain amounts are earmarked for law enforcement. Authorization: Sections 66.340 - 66.380, RSMo. Disposition: 99% to St. Louis County and municipalities within the county, 1% to the General Fund-State. Tax Rate: Up to 2 1/2 mills/cigarette; 5 cents per pack of 20.

PARENTAL SCHOOL CIGARETTE TAX: Purpose: Same as state cigarette tax; only Jackson County has such a tax. Levied to support parental schools and other children's services. Authorization: Section 210.320, RSMo. Disposition: 99% to Jackson County, 1% to the General Fund-State. Tax Rate: Up to 2 1/2 mills/cigarette; 5 cents per pack of 20.

TYPE OF TAX	AMOUNT COLLECTED	% OF TOTAL
Cigarette	$78,244,868	91%
County Cigarette	4,934,902	6%
Parental School Cigarette	2,960,510	3%
TOTAL	$86,140,280	100%

SALES TAX

SALES AND USE TAX: Sales Tax: Purpose: Tax on the purchase price of tangible personal property sold at retail. **Use Tax:** Purpose: Tax on the value of tangible personal property not subject to sales tax. Authorization: Chapter 144, RSMo. Disposition: General Fund-State. Tax Rate: 3% (temporary change in rate effective from October 1, 1989 through June 30, 1990).

CONSERVATION SALES AND USE TAX: Purpose: Additional state Sales/Use and Motor Vehicle Sales Tax. Authorization: Article IV, Section 43, Missouri Constitution. Disposition: Conservation Commission Fund. Tax Rate: 1/8%.

EDUCATION TAX: Purpose: "Proposition C" Sales/Use; Motor Vehicle Sales Tax. Authorization: Sections 144.700 - 144.701, RSMo. Disposition: School District Trust Fund to be distributed to public school districts. Tax Rate: 1%.

MOTOR VEHICLE SALES: Purpose: Tax on the purchase of any new or used motor vehicle or trailer. Authorization: Section 144.070, RSMo. Disposition: 50% to Motor Fuel Tax Fund, 50% to the General Fund-State. Tax Rate: 3%.

HIGHWAY USE TAX: Purpose: Tax on motor vehicles purchased out-of-state and titled in Missouri; or a tax on the sale of a motor vehicle between individuals within Missouri. Authorization: Section 144.440, RSMo. Disposition: State Highway Department Fund. Tax Rate: 3%.

SOIL AND WATER CONSERVATION TAX: Purpose: Additional state Sales/Use and Motor Vehicle Sales Tax. Authorization: Article IV, Section 47, Missouri Constitution. Disposition: 50% to Parks State Sales Tax; 50% to Soil State Sales Tax. Tax Rate: 1/10%.

TYPE OF TAX	AMOUNT COLLECTED	% OF TOTAL
Sales & Use	**$1,211,330,455**	**65%**
Conservation Sales & Use	**54,014,662**	**3%**
Education	**406,279,553**	**22%**
Motor Vehicle Sales	**125,616,191**	**7%**
Highway Use	**24,713,527**	**1%**
Soil & Water Conservation	**49,392,583**	**2%**
TOTAL	**$1,871,346,971**	**100%**

LOCAL SALES TAX

CITY SALES TAX: Purpose: A local sales tax with a base the same as the state sales tax. Authorization: Section 94.550, RSMo. Disposition: 99% to the taxing district; 1% to the General Fund-State. Tax Rate: 1/2%, 7/8%, or 1%.

COUNTY SALES TAX: Purpose: A local sales tax with a base the same as the state sales tax. Authorization: Section 67.525, RSMo. Disposition: 99% to the taxing district; 1% to the General Fund-State. Tax Rate: 1/4%, 3/8%, 1/2%, or 1%.

ST. LOUIS COUNTY SALES TAX: Purpose: A local sales tax with a base the same as the state sales tax. Authorization: Section 66.620, RSMo. Disposition: 99% to St. Louis County and municipalities within the county; 1% to the General Fund-State. Tax Rate: 1%.

PUBLIC MASS TRANSPORTATION SALES TAX: Purpose: A local sales tax with a base the same as the state sales tax. Authorization: Section 92.410, 94.625, and 94.725, RSMo. Disposition: 99% to the taxing district for transportation purposes; 1% to the General Fund-State. Tax Rate: 1/2%.

COUNTY ALTERNATE SALES TAX: Purpose: A local sales tax with a base the same as the state sales tax. Authorization: Section 67.712, RSMo. Disposition: 99% to the taxing jurisdiction; 1% to the General Fund-State. Tax Rate: 1/2%, 1/4%, 3/8%.

ST. CHARLES COUNTY CONSTRUCTION SALES TAX: Purpose: A local sales tax with a base the same as the state sales tax. Authorization: Section 67.570, RSMo. Disposition: 99% to the taxing jurisdiction; 1% to the General Fund-State. Tax Rate: 1/2%, 3/8%, 1/4%.

See next page for additional local sales tax types and dollar amounts.

LOCAL SALES TAX (continued)

BUCHANAN COUNTY CORRECTIONAL FACILITY SALES TAX: Purpose: A local sales tax with a base the same as the state sales tax. Authorization: Section 67.594, RSMo. Disposition: 99% to the taxing jurisdiction; 1% to the General Fund-State. Tax Rate: 3/8%.

CITY ALTERNATE SALES TAX: Purpose: A local sales tax with a base the same as the state sales tax. Authorization: Section 92.073, RSMo. Disposition: 99% to the taxing jurisdiction; 1% to the General Fund-State. Tax Rate: 1/2%.

TYPE OF TAX	AMOUNT COLLECTED	% OF TOTAL
City	$232,444,760	37.9%
County	104,323,368	17.0%
St. Louis County	93,684,574	15.3%
Public Mass Transportation	114,115,798	18.6%
County Alternate	48,696,078	8.0%
St. Charles County Construction	7,332	-
Buchanan County Correctional	10,254	-
City Alternate	19,681,425	3.2%
TOTAL	$612,963,589	100%

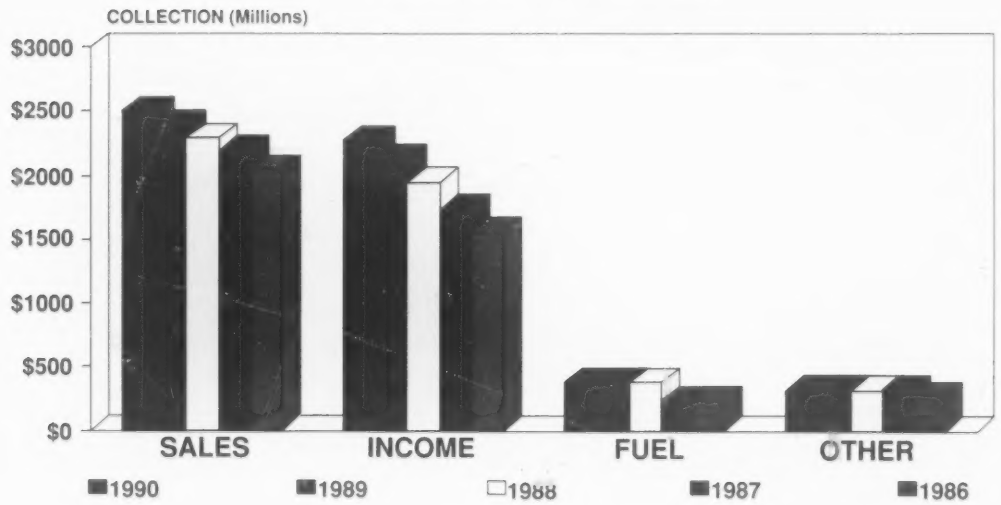
DEPARTMENT OF REVENUE
TABLE 1
FIVE-YEAR COLLECTION HISTORY
OF
MAJOR TAXES ADMINISTERED
YEAR ENDED JUNE 30,

Unaudited

TAX		1990	1989	1988	1987	1986
Financial Institutions Tax	$	23,083,051	32,223,653	23,981,244	51,818,367	14,680,465
Fuel Tax		376,925,103	364,502,463	351,036,005	226,709,920	217,671,737
Income Tax		2,256,776,015	2,115,465,306	1,924,818,527	1,709,847,386	1,544,541,107
Insurance Tax		147,442,272	138,727,570	146,148,589	138,018,343	118,001,986
Miscellaneous Tax		46,512,544	32,991,771	32,413,282	35,369,886	29,357,207
Cigarette Tax		86,140,280	88,954,020	91,611,494	91,353,887	90,387,337
State Sales/Use Tax		1,871,346,971	1,737,809,762	1,654,980,917	1,595,129,232	1,501,071,621
Local Sales Tax		612,963,589	653,364,663	613,913,100	576,459,444	526,484,174
TOTAL COLLECTIONS	$	5,421,189,825	5,164,039,208	4,838,903,158	4,424,706,465	4,042,195,634

MAJOR TAXES ADMINISTERED

Five-Year Collection History

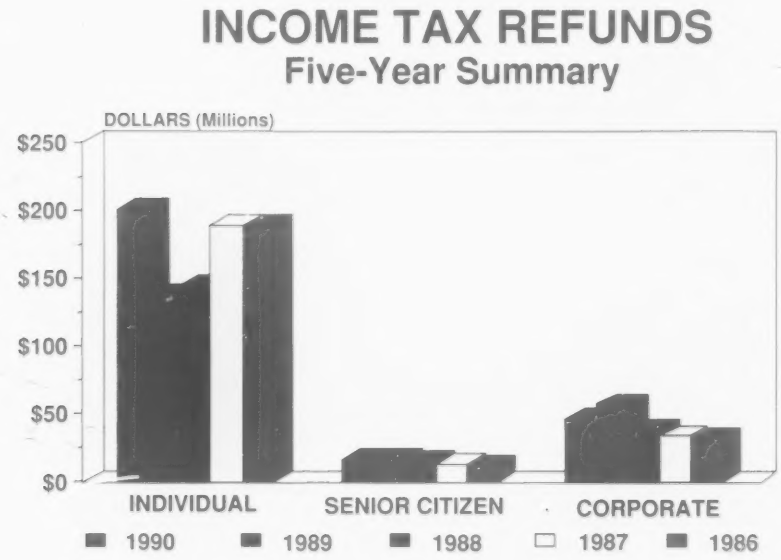


DEPARTMENT OF REVENUE
TABLE 2
INCOME TAX
FIVE-YEAR SUMMARY OF ACTIVITIES
YEAR ENDED JUNE 30,

Unaudited

TRANSACTION TYPE		1990	1989	1988	1987	1986
INDIVIDUAL RETURNS:						
Number Filed (all types)		2,781,012	2,729,345	2,332,942	2,258,251	2,157,349
Number of Refunds Made		1,467,463	1,077,467	1,129,707	1,298,347	1,317,965
Amount of Refunds	$	199,308,953	139,746,610	143,872,492	187,926,149	187,776,758
SENIOR CITIZENS TAX CREDITS:						
Number of Claims Filed		60,872	58,555	62,008	56,253	50,784
Number of Refunds Made		64,468	63,227	56,214	51,241	48,617
Amount of Refunds	$	16,460,051	14,586,080	14,030,364	11,965,689	10,614,993
CORPORATION RETURNS:						
Number Filed (Declarations)		49,373	54,201	56,987	59,204	58,081
Number Filed (Annual)		124,648	121,020	88,292	77,600	86,711
Number of Refunds Made		16,815	16,530	17,410	14,648	*
Amount of Refunds	$	46,599,606	55,738,043	39,178,046	33,402,313	32,615,612
TOTAL (Memorandum Only):						
Number Filed (all types)		3,015,905	2,963,121	2,540,229	2,451,308	2,352,925
Number of Refunds Made (all types)		1,548,746	1,157,224	1,203,331	1,364,236	1,366,582
Amount of Refunds (all types)	$	262,368,610	210,070,733	197,080,902	253,294,151	231,007,363

* Number not available.



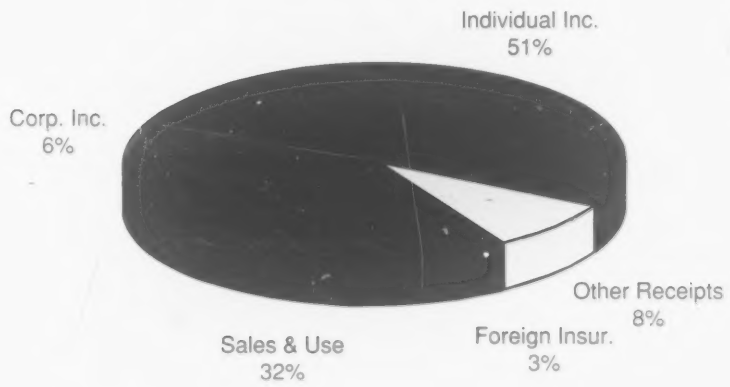
DEPARTMENT OF REVENUE
TABLE 3
GENERAL FUND–STATE
RECEIPTS, FISCAL YEAR 1990
ORIGINAL ESTIMATE, FISCAL YEAR 1991

Unaudited

SOURCE OF RECEIPT		RECEIPTS, FISCAL YEAR 1990	ORIGINAL REVENUE ESTIMATE FISCAL YEAR 1991
Income Tax: Corporation	$	245,885,896	350,500,000
Individual		2,006,784,807	2,248,500,000
Sales and Use Tax		1,274,138,561	1,308,152,000
County Foreign Insurance Tax		114,815,072	116,700,000
Liquor Tax		18,413,619	18,500,000
Beer Tax		7,336,332	7,400,000
Corporation Franchise Tax		54,008,074	57,600,000
Inheritance Tax		42,705,922	31,000,000
Interest on Deposits and Investments		21,729,907	20,000,000
All Other Sources		176,273,885	204,800,000
TOTAL RECEIPTS	$	3,962,092,075	4,363,152,000

Note: Above amounts will differ from amounts shown on previous schedules since these amounts also include collections made by other agencies.

GENERAL FUND - STATE
YEAR ENDED JUNE 30, 1990



Tax Distributions To Counties

This table provides fiscal year data on the various tax distributions made by the Department to counties throughout the State of Missouri.

DEPARTMENT OF REVENUE

TABLE 4

TAX DISTRIBUTION SUMMARY – COUNTIES

YEAR ENDED JUNE 30, 1990

Unaudited

COUNTY	FINANCIAL INSTITUTIONS TAX a	FUEL TAX b	SALES TAX e			TOTAL (Memorandum Only)
			ST. LOUIS COUNTY TRUST c	COUNTY TRUST	COUNTY ALTERNATE TRUST d	
Adair	$ 81,612	328,599	0	845,912	0	1,256,123
Andrew	35,704	306,902	0	224,409	297,603	864,618
Atchison	92,187	310,886	0	0	128,241	531,314
Audrain	107,786	440,897	0	776,439	435,003	1,760,125
Barry	162,920	548,637	0	0	833,979	1,545,536
Barton	105,930	343,683	0	259,368	22,640	731,621
Bates	95,032	484,575	0	0	323,109	902,716
Benton	93,936	360,460	0	350,511	0	804,907
Bloomsdale	0	0	0	0	1	1
Bollinger	19,129	265,623	0	158,290	92,318	535,360
Boone	472,514	700,057	0	4,493,949	2,233,630	7,900,150
Buchanan	415,266	275,714	0	3,272,867	1,789,891	5,753,738
Butler	185,003	507,381	0	1,292,966	0	1,985,350
Caldwell	37,989	276,491	0	117,320	117,111	548,911
Callaway	104,310	1,044,741	0	0	813,836	1,962,887
Camden	204,325	904,529	0	1,795,794	0	2,904,648
Cape Girardeau	487,002	428,184	0	3,015,645	1,034,877	4,965,708
Carroll	73,818	449,989	0	220,063	0	743,870
Carter	7,344	134,685	0	88,445	88,485	318,959
Cass	149,894	625,569	0	1,507,902	0	2,283,365
Cedar	127,921	260,262	0	283,662	0	671,845
Chariton	132,304	406,280	0	178,931	179,015	896,530
Christian	182,714	448,686	0	683,647	793,266	2,108,313
Clark	55,010	260,680	0	127,109	127,486	570,285
Clay	819,240	325,043	0	7,269,604	3,613,808	12,027,695
Clinton	67,116	286,054	0	270,970	270,713	894,853
Cole	446,540	405,264	0	0	2,677,504	3,529,308
Cooper	97,394	282,597	0	383,776	381,938	1,145,705
Crawford	61,351	322,923	0	439,333	399,641	1,223,248
Dade	57,382	270,161	0	140,464	139,375	607,382
Dallas	133,755	311,081	0	268,068	429,273	1,142,177
Daviess	106,424	346,709	0	0	269,338	722,471
DeKalb	18,061	299,402	0	237,268	237,153	791,884
Dent	62,865	277,331	0	416,164	0	756,360
Douglas	62,220	335,401	0	216,169	0	613,790
Dunklin	85,203	445,696	0	0	0	530,899
Franklin	422,051	842,703	0	2,537,487	2,536,248	6,338,489
Gasconade	76,623	250,569	0	429,814	398,764	1,155,770
Gentry	66,734	256,487	0	0	157,845	481,066
Greene	1,007,975	1,064,207	0	10,692,853	0	12,765,035
Grundy	108,861	233,744	0	288,952	283,413	914,970
Harrison	61,323	397,900	0	0	380,384	839,607
Henry	125,805	388,109	0	614,629	0	1,128,543
Hickory	20,006	187,007	0	128,590	128,618	464,221
Holt	63,401	259,279	0	111,011	111,814	545,505

DEPARTMENT OF REVENUE
TABLE 4
TAX DISTRIBUTION SUMMARY - COUNTIES
YEAR ENDED JUNE 30, 1990

Unaudited

COUNTY	FINANCIAL INSTITUTIONS TAX a	FUEL TAX b	SALES TAX a: ST. LOUIS COUNTY TRUST c	SALES TAX a: COUNTY TRUST	SALES TAX a: COUNTY ALTERNATE TRUST d	TOTAL (Memorandum Only)
Howard	$ 64,730	193,909	0	169,892	147,021	575,552
Howell	174,776	519,157	0	1,025,891	0	1,719,824
Iron	46,816	282,782	0	264,852	0	594,450
Jackson	3,088,840	394,885	0	28,564,690	1,168,048	33,216,463
Jasper	352,157	548,638	0	2,900,691	1,920,638	5,722,124
Jefferson	427,213	1,623,220	0	4,743,532	9,475,009	16,268,974
Johnson	156,600	572,766	0	992,589	911,415	2,633,370
Knox	33,896	261,148	0	90,004	117,805	502,853
Laclede	224,359	367,617	0	943,435	0	1,535,411
Lafayette	259,703	429,805	0	0	678,036	1,367,544
Lawrence	149,992	461,434	0	632,316	631,610	1,875,352
Lewis	64,120	253,427	0	187,703	240,206	745,456
Lincoln	151,994	434,071	0	678,593	1,416,396	2,681,054
Linn	131,424	322,627	0	375,581	353,985	1,183,617
Livingston	38,854	305,205	0	551,966	0	896,025
McDonald	49,260	321,921	0	340,649	0	711,830
Macon	103,201	429,742	0	368,091	367,087	1,268,121
Madison	114,276	155,012	0	286,946	286,946	843,180
Maries	72,828	213,437	0	127,168	0	413,433
Marion	206,257	261,247	0	923,596	919,765	2,310,865
Mercer	14,358	203,360	0	70,714	70,165	358,597
Miller	159,638	419,195	0	675,505	0	1,254,338
Mississippi	62,883	230,581	0	334,985	334,497	962,946
Moniteau	46,442	250,100	0	258,076	2	554,620
Monroe	97,886	337,729	0	167,630	165,875	769,120
Montgomery	124,312	281,076	0	246,902	0	652,290
Morgan	56,150	529,713	0	485,788	0	1,071,651
New Madrid	29,813	559,729	0	769,529	0	1,359,071
Newton	149,361	535,585	0	883,639	2,556	1,571,141
Nodaway	213,173	578,161	0	552,544	0	1,343,878
Oregon	43,358	242,769	0	218,448	18,346	522,921
Osage	97,527	252,321	0	230,841	0	580,689
Ozark	17,651	312,910	0	144,749	158,474	633,784
Pemiscot	128,338	311,738	0	468,409	0	908,485
Perry	116,024	256,112	0	547,464	507,235	1,426,835
Pettis	230,579	468,429	0	1,290,999	0	1,990,007
Phelps	108,862	363,539	0	1,138,781	0	1,611,182
Pike	179,674	349,255	0	408,974	36,688	974,591
Platte	93,917	418,586	0	2,666,005	0	3,178,508
Polk	178,673	404,755	0	0	539,139	1,122,567
Pulaski	126,796	254,702	0	695,897	695,879	1,773,274

DEPARTMENT OF REVENUE

TABLE 4

TAX DISTRIBUTION SUMMARY - COUNTIES

YEAR ENDED JUNE 30, 1990

Unaudited

COUNTY	FINANCIAL INSTITUTIONS TAX a	FUEL TAX b	SALES TAX e: ST. LOUIS COUNTY TRUST c	SALES TAX e: COUNTY TRUST	SALES TAX e: COUNTY ALTERNATE TRUST d	TOTAL (Memorandum Only)
Putnam	$ 75,009	250,011	0	0	101,482	426,502
Ralls	19,656	272,171	0	285,821	0	577,648
Randolph	138,862	745,116	0	741,239	0	1,625,217
Ray	73,658	384,451	0	386,985	770,341	1,615,435
Reynolds	18,671	386,952	0	0	0	405,623
Ripley	55,738	205,659	0	0	228,492	489,889
St. Charles	571,442	1,614,297	0	7,691,960	7,694,629	17,572,328
St. Clair	33,343	309,773	0	136,321	0	479,437
St. Francois	207,918	305,300	0	1,538,865	715,847	2,767,930
Ste. Genevieve	94,342	272,967	0	404,706	404,468	1,176,483
St. Louis County	3,589,886	9,036,674	27,876,827	0	0	40,503,387
St. Marys	0	0	0	0	1	1
Saline	177,364	402,044	0	648,706	130	1,228,244
Schuyler	1,526	154,880	0	68,760	156,579	381,745
Scotland	21,534	240,949	0	0	108,354	370,837
Scott	143,386	269,475	0	1,151,454	453,548	2,017,863
Shannon	38,066	286,379	0	112,767	0	437,212
Shelby	35,087	293,510	0	163,734	11,901	504,232
Stoddard	164,970	567,251	0	719,161	0	1,451,382
Stone	90,589	409,105	0	681,861	0	1,181,555
Sullivan	18,034	253,621	0	118,551	117,818	508,024
Taney	132,795	382,777	0	1,577,258	1,575,588	3,668,418
Texas	142,636	474,140	0	453,151	0	1,069,927
Vernon	78,082	480,943	0	498,778	0	1,057,803
Warren	86,691	347,140	0	461,110	0	894,941
Washington	45,454	277,474	0	337,074	713,200	1,373,202
Wayne	26,128	226,850	0	257,414	0	510,392
Webster	127,452	392,633	0	467,564	453,635	1,441,284
Worth	10,391	133,615	0	44,939	41,349	230,294
Wright	90,127	317,432	0	398,763	0	806,322
TOTALS	$ 21,895,528	53,507,161	27,876,827	119,909,387	56,436,505	279,625,408

a See page 45 for a description of Financial Institutions Tax. County Governments receive only part of the sums listed above.

b See page 46 for a description of Fuel Tax.

c Table 5 provides the tax distribution to cities of St. Louis County Sales Tax.

d Includes $6,332 to St. Charles County for County Construction Sales Tax and $18,335 60 to Buchanan County for County Correctional Sales Tax.

e See pages 22 and 23 for a description of the Local Sales Tax Fund.

Tax Distributions To Cities

This table provides fiscal year data on the various tax distributions made by the Department to cities throughout the State of Missouri.

DEPARTMENT OF REVENUE
TABLE 5
TAX DISTRIBUTION SUMMARY - CITIES
YEAR ENDED JUNE 30, 1990

Unaudited

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c ST. LOUIS COUNTY TRUST	SALES TAX c CITY TRUST	SALES TAX c PUBLIC MASS TRANSPORTATION TRUST	SALES TAX c CITY ALTERNATE TRUST	TOTAL (Memorandum Only)
Adrian	$ 0	36,146	0	64,788	0	0	100,934
Advance	0	25,673	0	102,955	0	0	128,628
Agency	0	10,206	0	0	0	0	10,206
Airport Drive	0	12,227	0	55,904	23,991	2,398	94,520
Alba	0	11,545	0	0	0	0	11,545
Albany	0	52,417	0	100,044	0	0	152,461
Alexandria	0	10,157	0	14,087	0	0	24,244
Alma	0	10,839	0	0	0	0	10,839
Altamount	0	4,677	0	0	0	0	4,677
Altenburg	0	6,820	0	0	0	0	6,820
Alton	0	17,562	0	55,589	0	0	73,151
Amazonia	0	7,648	0	0	0	0	7,648
Amoret	0	5,797	0	0	0	0	5,797
Amsterdam	0	5,626	0	0	0	0	5,626
Anderson	0	30,130	0	101,500	48,248	0	179,878
Annapolis	0	9,012	0	22,749	0	0	31,761
Anniston	0	7,794	0	0	0	0	7,794
Appleton City	0	30,617	0	47,619	0	0	78,236
Arbyrd	0	17,178	0	14,953	0	0	32,131
Arcadia	0	16,636	0	44,209	0	0	60,845
Archie	0	18,341	0	22,636	0	0	40,977
Arcola	0	3,313	0	0	0	0	3,313
Argyle	0	5,261	0	5,596	0	0	10,857
Armstrong	0	8,769	0	0	0	0	8,769
Arnold	0	466,226	0	1,787,679	0	0	2,253,905
Arrow Rock	0	0	0	5,224	0	0	5,224
Asbury	0	5,115	0	0	0	0	5,115
Ash Grove	0	28,182	0	65,865	0	0	94,047
Ashland	0	24,869	0	140,708	0	0	165,577
Atlanta	0	10,742	0	8,359	0	0	19,101
Augusta	0	7,502	0	22,606	0	0	30,108
Aurora	0	156,789	0	532,401	0	0	689,190
Auxvasse	0	20,899	0	30,084	12,994	0	63,977
Ava	0	67,251	0	0	0	0	67,251
Avilla	0	3,678	0	0	0	0	3,678
Avondale	0	14,907	0	0	0	0	14,907
Bakersfield	0	5,870	0	8,378	0	0	14,248
Baldwin Park	0	3,069	0	0	0	0	3,069
Ballwin	0	308,268	2,878,344	0	0	0	3,186,612
Baring	0	5,018	0	0	0	0	5,018

DEPARTMENT OF REVENUE
TABLE 5
TAX DISTRIBUTION SUMMARY - CITIES
YEAR ENDED JUNE 30, 1990

Unaudited

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c				TOTAL (Memorandum Only)
			ST. LOUIS COUNTY TRUST	CITY TRUST	PUBLIC MASS TRANSPORTATION TRUST	CITY ALTERNATE TRUST	
Barnard	$ 0	5,700	0	0	0	0	5,700
Barnett	0	4,945	0	0	0	0	4,945
Bates City	0	4,847	0	27,440	0	0	32,287
Battlefield	0	29,887	0	0	0	0	29,887
Bel-Ridge	0	89,684	292,360	0	0	0	382,044
Bellefontaine Neigh.	0	294,287	959,342	0	0	0	1,253,629
Bell City	0	13,129	0	12,977	0	0	26,106
Bella Villa	0	18,463	60,187	0	0	0	78,650
Belle	0	30,033	0	71,678	31,276	0	132,987
Bellerive	0	6,211	20,248	0	0	0	26,459
Bellflower	0	9,816	0	9,278	0	0	19,094
Bell-Nor	0	49,860	162,537	0	0	0	212,397
Belton	0	309,535	0	1,076,128	537,602	0	1,923,265
Benton	0	16,417	0	28,648	0	0	45,065
Benton City	0	3,775	0	0	0	0	3,775
Berger	0	5,212	0	6,202	0	0	11,414
Berkeley	0	387,819	1,021,760	0	0	0	1,409,579
Bernie	0	48,106	0	84,162	0	0	132,268
Bertrand	0	16,758	0	0	0	0	16,758
Bethany	0	75,386	0	307,525	0	0	382,911
Bethel	0	3,215	0	0	0	0	3,215
Beverly Hills	0	17,342	37,311	0	0	0	54,653
Bevier	0	17,854	0	22,776	0	0	40,630
Big Lake	0	4,603	0	0	0	0	4,603
Billings	0	22,190	0	31,159	0	0	53,349
Birch Tree	0	15,150	0	23,520	0	0	38,670
Birmingham	0	5,846	0	4,940	0	0	10,786
Bismarck	0	39,581	0	60,767	26,514	0	126,862
Blackburn	0	7,648	0	0	0	0	7,648
Black Jack	0	128,924	420,278	0	0	0	549,202
Blackwater	0	7,064	0	0	0	0	7,064
Blairstown	0	3,507	0	1,712	0	0	5,219
Bland	0	16,125	0	17,567	0	0	33,692
Blodgett	0	6,211	0	0	0	0	6,211
Bloomfield	0	43,722	0	82,380	0	0	126,102
Bloomsdale	0	9,670	0	0	0	0	9,670
Blue Springs	0	631,735	0	3,129,903	1,469,122	0	5,230,760
Blythedale	0	5,334	0	0	0	0	5,334
Bogard	0	6,942	0	0	0	0	6,942
Bolckow	0	5,968	0	0	0	0	5,968

DEPARTMENT OF REVENUE
TABLE 5
TAX DISTRIBUTION SUMMARY - CITIES
YEAR ENDED JUNE 30, 1990

Unaudited

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c				TOTAL (Memorandum Only)
			ST. LOUIS COUNTY TRUST	CITY TRUST	PUBLIC MASS TRANSPORTATION TRUST	CITY ALTERNATE TRUST	
Bolivar	$ 0	144,172	0	677,725	323,542	0	1,145,439
Bonne Terre	0	92,485	0	238,389	110,503	0	441,377
Boonville	0	169,504	0	507,508	238,471	0	915,483
Bosworth	0	9,597	0	0	0	0	9,597
Bourbon	0	30,666	0	87,966	41,646	0	160,278
Bowling Green	0	73,608	0	250,955	115,565	0	440,128
Bragg City	0	4,871	0	0	0	0	4,871
Brandsville	0	3,239	0	0	0	0	3,239
Branson	0	62,111	0	2,156,597	0	0	2,218,708
Brashear	0	8,087	0	0	0	0	8,087
Braymer	0	24,016	0	29,821	0	0	53,837
Breckenridge	0	12,739	0	5,036	0	0	17,775
Breckenridge Hills	0	138,009	485,195	0	0	0	623,204
Brentwood	0	199,950	1,862,786	0	0	0	2,062,736
Bridgeton	0	457,409	4,352,393	0	0	0	4,809,802
Brimson	0	2,533	0	0	0	0	2,533
Bronaugh	0	5,091	0	0	0	0	5,091
Brookfield	0	135,306	0	450,017	0	0	585,323
Brookline	0	5,139	0	7,058	0	0	12,197
Brooklyn Hgts.	0	3,069	0	0	0	0	3,069
Browning	0	8,964	0	7,539	0	0	16,503
Brownington	0	2,728	0	0	0	0	2,728
Brumley	0	2,655	0	8,068	0	0	10,723
Brunswick	0	30,983	0	64,034	28,006	0	123,023
Bucklin	0	17,367	0	15,988	0	0	33,355
Buckner	0	69,370	0	107,695	0	0	177,065
Buffalo	0	54,000	0	347,221	0	0	401,221
Bunceton	0	10,206	0	0	0	0	10,206
Bunker	0	16,393	0	9,282	0	0	25,675
Burglington Junction	0	16,003	0	0	0	0	16,003
Butler	0	100,036	0	370,422	0	0	470,458
Butterfield	0	5,700	0	0	0	0	5,700
Byrnes Mill	0	32,615	0	26,997	0	0	59,612
Cabool	0	50,907	0	189,767	0	0	240,674
Cainsville	0	12,081	0	0	0	0	12,081
Cairo	0	7,673	0	0	0	0	7,673
Caledonia	0	3,946	0	2,232	0	0	6,178
Calhoun	0	10,401	0	10,750	0	0	21,151
California	0	82,352	0	279,114	0	0	361,466

DEPARTMENT OF REVENUE
TABLE 5
TAX DISTRIBUTION SUMMARY - CITIES
YEAR ENDED JUNE 30, 1990

Unaudited

CITY	FINANCIAL INST. TAX [a]	FUEL TAX [b]	SALES TAX [c] ST. LOUIS COUNTY TRUST	SALES TAX [c] CITY TRUST	SALES TAX [c] PUBLIC MASS TRANSPORTATION TRUST	SALES TAX [c] CITY ALTERNATE TRUST	TOTAL (Memorandum Only)
Callao	$ 0	7,940	0	0	0	0	7,940
Calverton Park	0	41,822	136,334	0	0	0	178,156
Camden	0	5,334	0	0	0	0	5,334
Camden Point	0	6,406	0	0	0	0	6,406
Camdenton	0	56,095	0	615,559	299,576	0	971,230
Cameron	0	110,071	0	508,631	0	0	618,702
Campbell	0	51,979	0	87,422	0	0	139,401
Canalou	0	8,988	0	0	0	0	8,988
Canton	0	59,310	0	139,920	0	0	199,230
Cape Girardeau	0	836,947	0	4,752,714	0	364,293	5,953,954
Cardwell	0	20,241	0	11,218	0	0	31,459
Carl Junction	0	95,895	0	100,431	42,507	0	238,833
Carrollton	0	114,480	0	292,623	0	0	407,103
Carterville	0	48,057	0	38,355	15,609	19,109	121,130
Carthage	0	270,465	0	883,301	418,599	0	1,572,365
Caruthersville	0	193,837	0	396,631	0	157,497	747,965
Carytown	0	3,654	0	0	0	0	3,654
Cassville	0	50,931	0	352,366	0	0	403,297
Catron	0	4,384	0	0	0	0	4,384
Cedar City	0	10,401	0	37,466	0	0	47,867
Cedar Hill Lakes	0	4,871	0	0	0	0	4,871
Center	0	16,295	0	20,878	0	0	37,173
Centertown	0	7,405	0	11,976	0	0	19,381
Centerview	0	5,432	0	0	0	0	5,432
Centerville	0	5,870	0	6,763	0	0	12,633
Centralia	0	86,152	0	205,896	0	0	292,048
Chaffee	0	78,942	0	125,318	0	0	204,260
Chamois	0	13,299	0	13,690	0	0	26,989
Champ	0	0	2,223	0	0	0	2,223
Charlack	0	37,437	122,042	0	0	0	159,479
Charleston	0	127,389	0	380,354	179,092	0	686,835
Chesterfield	0	691,362	2,257,893	0	0	0	2,949,255
Chilhowee	0	8,501	0	11,554	0	0	20,055
Chillicothe	0	221,385	0	982,524	467,643	0	1,671,552
Chula	0	5,943	0	0	0	0	5,943
Circle City	0	3,751	0	0	0	0	3,751
Clarence	0	27,938	0	40,903	0	0	68,841
Clark	0	7,405	0	0	0	0	7,405
Clarksburg	0	8,574	0	0	0	0	8,574
Clarksdale	0	6,771	0	0	0	0	6,771

DEPARTMENT OF REVENUE
TABLE 5
TAX DISTRIBUTION SUMMARY - CITIES
YEAR ENDED JUNE 30, 1990

Unaudited

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c ST. LOUIS COUNTY TRUST	SALES TAX c CITY TRUST	SALES TAX c PUBLIC MASS TRANSPORTATION TRUST	SALES TAX c CITY ALTERNATE TRUST	TOTAL (Memorandum Only)
Clarkson Valley	$ 0	34,953	113,943	0	0	0	148,896
Clarksville	0	14,249	0	23,041	0	0	37,290
Clarkton	0	29,911	0	0	0	0	29,911
Claycomo	0	40,701	0	0	0	0	40,701
Clayton	0	348,458	2,434,721	0	0	0	2,783,179
Clearmont	0	6,357	0	0	0	0	6,357
Cleveland	0	11,813	0	0	0	0	11,813
Clever	0	13,421	0	10,298	0	0	23,719
Clifton Hill	0	3,702	0	0	0	0	3,702
Climax Springs	0	0	0	900	0	0	900
Clinton	0	203,774	0	938,791	0	0	1,142,565
Cobalt	0	6,625	0	0	0	0	6,625
Coffey	0	4,019	0	0	0	0	4,019
Cole Camp	0	24,893	0	65,294	0	0	90,187
Collins	0	3,532	0	16,230	0	0	19,762
Columbia	0	1,511,648	0	7,816,010	3,768,989	0	13,096,647
Commerce	0	4,847	0	0	0	0	4,847
Conception Junction	0	6,138	0	0	0	0	6,138
Concordia	0	51,857	0	207,218	0	0	259,075
Conway	0	14,639	0	21,110	0	0	35,749
Cool Valley	0	50,761	153,513	0	0	0	204,274
Cooter	0	11,667	0	0	0	0	11,667
Corder	0	11,765	0	8,209	0	4,126	24,100
Corning	0	3,069	0	0	0	0	3,069
Cosby	0	3,605	0	0	0	0	3,605
Cottleville	0	4,482	0	23,482	0	0	27,964
Country Club	0	30,057	0	0	0	0	30,057
Country Club Hills	0	32,030	104,414	0	0	0	136,444
Country Life Acres	0	0	6,114	0	0	0	6,114
Cowgill	0	6,503	0	0	0	0	6,503
Craig	0	9,231	0	0	0	0	9,231
Crane	0	28,863	0	82,801	36,175	0	147,839
Creighton	0	7,332	0	0	0	0	7,332
Crestwood	0	312,141	2,534,604	0	0	0	2,846,745
Creve Coeur	0	286,030	3,197,902	0	0	0	3,483,932
Crocker	0	23,846	0	53,684	0	0	77,530
Cross Timbers	0	5,286	0	0	0	0	5,286
Crystal City	0	88,125	0	692,322	0	0	780,447
Crystal Lakes	0	3,629	0	0	0	0	3,629
Crystal Lake Park	0	12,081	39,384	0	0	0	51,465
Cuba	0	51,638	0	305,420	0	0	357,058

DEPARTMENT OF REVENUE
TABLE 5
TAX DISTRIBUTION SUMMARY - CITIES
YEAR ENDED JUNE 30, 1990

Unaudited

CITY	FINANCIAL INST. TAX [a]	FUEL TAX [b]	SALES TAX [c] ST. LOUIS COUNTY TRUST	SALES TAX [c] CITY TRUST	SALES TAX [c] PUBLIC MASS TRANSPORTATION TRUST	SALES TAX [c] CITY ALTERNATE TRUST	TOTAL (Memorandum Only)
Curryville	$ 0	7,867	0	0	0	0	7,867
Dadeville	0	5,261	0	0	0	0	5,261
Darlington	0	3,191	0	0	0	0	3,191
De Witt	0	3,215	0	0	0	0	3,215
Dearborn	0	13,323	0	15,754	0	0	29,077
Deepwater	0	11,570	0	5,624	0	0	17,194
DeKalb	0	5,968	0	0	0	0	5,968
Dellwood	0	151,016	484,218	0	0	0	635,234
Delta	0	12,763	0	13,087	0	0	25,850
Des Arc	0	5,773	0	0	0	0	5,773
Des Peres	0	193,715	2,594,882	0	0	0	2,788,597
Desloge	0	87,224	0	397,932	0	0	485,156
De Soto	0	145,974	0	579,184	0	0	725,158
Dexter	0	171,550	0	690,330	0	0	861,880
Diamond	0	18,658	0	29,360	0	0	48,018
Diehlstadt	0	4,141	0	0	0	0	4,141
Diggins	0	5,968	0	0	0	0	5,968
Dixon	0	34,149	0	122,000	0	0	156,149
Doniphan	0	46,791	0	256,817	120,244	0	423,852
Doolittle	0	17,074	0	10,631	0	0	27,705
Dover	0	3,069	0	0	0	0	3,069
Downing	0	11,253	0	0	0	0	11,253
Drexel	0	22,116	0	57,008	0	20,441	99,565
Dudley	0	6,990	0	0	0	0	6,990
Dueneweg	0	17,123	0	37,949	0	0	55,072
Duquesne	0	30,495	0	53,782	0	0	84,277
Eagleville	0	8,866	0	36,591	0	0	45,457
East Lynne	0	6,966	0	0	0	0	6,966
Easton	0	7,624	0	0	0	0	7,624
East Prairie	0	90,439	0	165,092	41,241	0	296,772
Edgar Springs	0	6,601	0	11,066	0	0	17,667
Edgerton	0	14,225	0	15,811	0	0	30,036
Edina	0	37,023	0	101,197	0	0	138,220
Edmundson	0	33,467	260,178	0	0	0	293,645
Eldon	0	105,760	0	542,593	0	0	648,353
El Dorado Springs	0	94,215	0	286,181	0	0	380,396
Ellington	0	29,594	0	95,805	0	0	125,399
Ellisville	0	151,820	1,466,813	0	0	0	1,618,633
Ellsinore	0	8,817	0	17,760	0	0	26,577
Elmer	0	4,384	0	0	0	0	4,384

DEPARTMENT OF REVENUE
TABLE 5
TAX DISTRIBUTION SUMMARY - CITIES
YEAR ENDED JUNE 30, 1990

Unaudited

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c				TOTAL (Memorandum Only)
			ST. LOUIS COUNTY TRUST	CITY TRUST	PUBLIC MASS TRANSPORTATION TRUST	CITY ALTERNATE TRUST	
Elmira	$ 0	2,655	0	0	0	0	2,655
Elmo	0	5,237	0	0	0	0	5,237
Elsberry	0	30,983	0	103,291	45,172	0	179,446
Elvins	0	37,705	0	43,244	15,814	0	96,763
Eminence	0	14,955	0	37,943	0	0	52,898
Emma	0	6,503	0	9,784	0	0	16,287
Eolia	0	9,767	0	15,633	0	0	25,400
Essex	0	13,275	0	0	0	0	13,275
Esther	0	25,283	0	37,894	13,738	0	76,915
Ethel	0	3,532	0	0	0	0	3,532
Eugene	0	5,359	0	0	0	0	5,359
Eureka	0	94,068	892,363	0	0	0	986,431
Everton	0	7,721	0	0	0	0	7,721
Ewing	0	9,743	0	14,309	0	0	24,052
Excelsior Springs	0	253,902	0	862,561	408,956	0	1,525,419
Exeter	0	14,322	0	12,009	0	0	26,331
Fairfax	0	20,338	0	28,567	0	0	48,905
Fair Grove	0	21,020	0	43,687	0	0	64,707
Fair Play	0	9,353	0	0	0	0	9,353
Fairview	0	6,869	0	614	0	0	7,483
Farber	0	12,252	0	0	0	0	12,252
Farley	0	4,482	0	0	0	0	4,482
Farmington	0	201,436	0	1,139,647	0	567,813	1,908,896
Fayette	0	72,658	0	118,555	0	0	191,213
Fenton	0	58,872	2,581,908	0	0	0	2,640,780
Ferguson	0	597,951	1,949,255	0	0	0	2,547,206
Ferrelview	0	10,888	0	11,077	0	0	21,965
Festus	0	184,483	0	1,219,589	589,888	0	1,993,960
Fidelity	0	6,674	0	0	0	0	6,674
Fillmore	0	6,455	0	0	0	0	6,455
Fisk	0	10,961	0	20,339	0	2,407	33,707
Flat River	0	108,220	0	356,688	167,832	0	632,740
Fleming	0	3,507	0	0	0	0	3,507
Flemington	0	3,410	0	0	0	0	3,410
Flint Hill	0	5,334	0	47,493	0	0	52,827
Flordell Hills	0	22,384	72,971	0	0	0	95,355
Florissant	0	1,357,222	4,506,415	0	0	0	5,863,637
Foley	0	5,261	0	8,905	0	0	14,166
Fordland	0	13,859	0	15,699	0	0	29,558
Forest City	0	9,426	0	0	0	0	9,426

DEPARTMENT OF REVENUE Unaudited

TABLE 5

TAX DISTRIBUTION SUMMARY - CITIES

YEAR ENDED JUNE 30, 1990

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c ST. LOUIS COUNTY TRUST	SALES TAX c CITY TRUST	SALES TAX c PUBLIC MASS TRANSPORTATION TRUST	SALES TAX c CITY ALTERNATE TRUST	TOTAL (Memorandum Only)
Foristell	$ 0	2,898	0	73,712	0	36,855	113,465
Forsyth	0	24,601	0	135,780	0	0	160,381
Foster	0	4,262	0	0	0	0	4,262
Four Seasons	0	6,114	0	84,516	0	0	90,630
Frankford	0	10,790	0	0	0	0	10,790
Franklin	0	4,774	0	0	0	0	4,774
Fredericktown	0	98,307	0	352,792	136,931	0	588,030
Freeburg	0	13,494	0	58,402	0	0	71,896
Freeman	0	11,813	0	0	0	0	11,813
Freistatt	0	3,386	0	0	0	0	3,386
Fremont Hills	0	3,313	0	3,474	0	0	6,787
Frohna	0	6,455	0	0	0	0	6,455
Frontenac	0	89,002	1,421,378	0	0	0	1,510,380
Fulton	0	269,052	0	750,961	375,003	0	1,395,016
Gainesville	0	17,221	0	94,801	0	0	112,022
Galena	0	10,303	0	7,287	0	0	17,590
Gallatin	0	50,249	0	104,572	0	0	154,821
Galt	0	7,867	0	0	0	0	7,867
Garden City	0	24,869	0	44,159	0	0	69,028
Gasconade	0	6,089	0	4,087	0	0	10,176
Gentry	0	3,069	0	0	0	0	3,069
Gerald	0	22,433	0	86,751	0	0	109,184
Gerster	0	0	0	361	0	0	361
Gibbs	0	2,606	0	0	0	0	2,606
Gideon	0	30,203	0	0	0	0	30,203
Gilliam	0	5,529	0	3,996	0	0	9,525
Gilman City	0	10,084	0	0	0	0	10,084
Gladstone	0	608,693	0	1,760,237	0	812,686	3,181,616
Glasgow	0	32,541	0	78,136	36,029	0	146,706
Glen Echo Park	0	6,065	19,771	0	0	0	25,836
Glenaire	0	13,147	0	0	0	0	13,147
Glenallen	0	3,045	0	0	0	0	3,045
Glendale	0	146,997	479,195	0	0	0	626,192
Glenwood	0	5,310	0	0	0	0	5,310
Golden City	0	21,922	0	32,653	18,475	0	73,050
Goodman	0	25,088	0	48,986	0	0	74,074
Gordonville	0	6,503	0	0	0	0	6,503
Gower	0	31,080	0	41,778	0	0	72,858
Graham	0	6,162	0	0	0	0	6,162

DEPARTMENT OF REVENUE
TABLE 5
TAX DISTRIBUTION SUMMARY - CITIES
YEAR ENDED JUNE 30, 1990

Unaudited

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c				TOTAL (Memorandum Only)
			ST. LOUIS COUNTY TRUST	CITY TRUST	PUBLIC MASS TRANSPORTATION TRUST	CITY ALTERNATE TRUST	
Grain Valley	$ 0	32,322	0	122,211	56,642	0	211,175
Granby	0	46,474	0	58,348	0	0	104,822
Grandin	0	6,455	0	3,705	0	0	10,160
Grandview	0	598,244	0	2,178,060	1,019,897	0	3,796,201
Grant City	0	26,014	0	23,140	0	0	49,154
Grantwood	0	24,406	79,561	0	0	0	103,967
Gravois Mills	0	0	0	3,380	0	0	3,380
Green City	0	17,513	0	31,679	0	0	49,192
Green Ridge	0	11,886	0	0	0	0	11,886
Green Castle	0	6,942	0	0	0	0	6,942
Greendale	0	20,777	67,730	0	0	0	88,507
Greenfield	0	33,954	0	79,608	0	0	113,562
Greentop	0	13,104	0	0	0	0	13,104
Greenville	0	9,572	0	26,854	0	0	36,426
Greenwood	0	32,030	0	91,023	41,721	0	164,774
Hale	0	12,885	0	0	0	0	12,885
Half Way	0	3,824	0	0	0	0	3,824
Hallsville	0	20,704	0	32,503	0	0	53,207
Halltown	0	3,629	0	0	0	0	3,629
Hamilton	0	38,533	0	96,946	0	0	135,479
Hanley Hills	0	59,408	193,663	0	0	0	253,071
Hannibal	0	461,355	0	1,576,114	0	227,653	2,265,122
Hardin	0	16,758	0	17,338	0	0	34,096
Harris	0	2,825	0	0	0	0	2,825
Harrisburg	0	6,893	0	12,349	0	0	19,242
Harrisonville	0	155,206	0	868,976	0	0	1,024,182
Hartsburg	0	2,874	0	0	0	0	2,874
Hartville	0	14,030	0	51,071	0	0	65,101
Harwood	0	2,533	0	0	0	0	2,533
Hawk Point	0	9,402	0	27,370	0	0	36,772
Hayti	0	96,553	0	221,890	0	34,310	352,753
Hayti Heights	0	24,918	0	8,998	0	0	33,916
Hayward	0	2,996	0	0	0	0	2,996
Haywood City	0	10,352	0	0	0	0	10,352
Hazelwood	0	319,034	2,621,781	0	0	0	2,940,815
Henrietta	0	10,328	0	13,526	0	0	23,854
Herculaneum	0	55,852	0	130,983	0	0	186,835
Hermann	0	65,643	0	254,783	120,876	0	441,302
Hermitage	0	9,353	0	47,032	0	22,960	79,345
Higbee	0	19,900	0	11,714	5,857	0	37,471
Higginsville	0	111,922	0	353,263	164,159	0	629,344

DEPARTMENT OF REVENUE
TABLE 5
TAX DISTRIBUTION SUMMARY - CITIES
YEAR ENDED JUNE 30, 1990

Unaudited

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c ST. LOUIS COUNTY TRUST	SALES TAX c CITY TRUST	SALES TAX c PUBLIC MASS TRANSPORTATION TRUST	SALES TAX c CITY ALTERNATE TRUST	TOTAL (Memorandum Only)
High Hill	$ 0	6,187	0	7,671	0	0	13,858
Hillsboro	0	36,731	0	120,496	0	0	157,227
Hillsdale	0	54,731	178,418	0	0	0	233,149
Holcomb	0	15,394	0	16,453	0	0	31,847
Holden	0	53,465	0	118,310	52,267	0	224,042
Holland	0	7,185	0	0	0	0	7,185
Holliday	0	4,092	0	0	0	0	4,092
Hollister	0	35,050	0	201,107	0	99,931	336,088
Holt	0	6,723	0	18,000	0	2,206	26,929
Holts Summit	0	61,868	0	116,046	16,792	0	194,706
Homestead	0	3,361	0	0	0	0	3,361
Homestown	0	7,453	0	0	0	0	7,453
Hopkins	0	15,443	0	0	0	0	15,443
Hornersville	0	17,148	0	21,180	0	0	38,328
Houston	0	52,539	0	291,498	0	0	344,037
Houstonia	0	7,965	0	0	0	0	7,965
Houston Lake	0	6,820	0	0	0	0	6,820
Howardville	0	13,056	0	2,355	0	0	15,411
Hughesville	0	3,702	0	0	0	0	3,702
Humansville	0	22,092	0	39,399	0	22,503	83,994
Hume	0	7,673	0	0	0	0	7,673
Humphreys	0	3,239	0	0	0	0	3,239
Hunnewell	0	5,724	0	6,036	0	0	11,760
Huntleigh	0	10,425	33,984	0	0	0	44,409
Huntsville	0	40,360	0	35,409	17,668	0	93,437
Hurdland	0	5,529	0	0	0	0	5,529
Hurley	0	3,045	0	0	0	0	3,045
Hurricane Deck	0	5,115	0	0	0	0	5,115
Iberia	0	20,752	0	55,566	0	0	76,318
Illmo	0	33,321	0	7,245	0	0	40,566
Independence	0	2,723,091	0	8,655,504	0	0	11,378,595
Indian Point	0	6,954	0	4,302	0	0	11,256
Ionia	0	3,191	0	0	0	0	3,191
Irondale	0	8,501	0	0	0	0	8,501
Iron Gates	0	7,648	0	0	0	0	7,648
Iron Mtn. Lake	0	13,543	0	0	0	0	13,543
Ironton	0	42,455	0	158,673	73,785	0	274,913
Jackson	0	190,646	0	698,338	326,956	0	1,215,940
Jacksonville	0	3,166	0	0	0	0	3,166
Jameson	0	4,189	0	0	0	0	4,189
Jamesport	0	15,857	0	24,958	0	0	40,815

DEPARTMENT OF REVENUE
TABLE 5
TAX DISTRIBUTION SUMMARY - CITIES
YEAR ENDED JUNE 30, 1990

Unaudited

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c				TOTAL (Memorandum Only)
			ST. LOUIS COUNTY TRUST	CITY TRUST	PUBLIC MASS TRANSPORTATION TRUST	CITY ALTERNATE TRUST	
Jamestown	$ 0	7,721	0	0	0	0	7,721
Jasper	0	24,650	0	49,785	0	0	74,435
Jefferson City	0	818,874	0	4,818,090	2,310,290	0	7,947,254
Jennings	0	412,469	1,457,441	0	0	0	1,869,910
Jerico Springs	0	5,066	0	0	0	0	5,066
Jonesburg	0	14,955	0	44,734	0	0	59,689
Joplin	0	950,501	0	5,938,197	2,964,906	0	9,853,604
Josephville	0	0	0	1,999	0	0	1,999
Junction City	0	5,797	0	0	0	0	5,797
Kahoka	0	51,175	0	111,699	0	0	162,874
Kansas City	0	10,912,825	0	48,226,791	24,362,641	0	83,502,257
Kearney	0	34,904	0	261,577	122,430	0	418,911
Kelso	0	11,083	0	0	0	0	11,083
Kennett	0	247,106	0	701,729	0	0	948,835
Keytesville	0	16,782	0	0	0	0	16,782
Kidder	0	6,455	0	0	0	0	6,455
Kimberling City	0	31,299	0	184,827	0	6,077	222,203
Kimmswick	0	5,042	0	21,576	10,786	0	37,404
King City	0	25,892	0	0	0	0	25,892
Kingdom City	0	3,556	0	120,168	0	0	123,724
Kingston	0	6,820	0	0	0	0	6,820
Kingsville	0	8,890	0	0	0	0	8,890
Kinloch	0	108,512	353,739	0	0	0	462,251
Kirksville	0	418,145	0	1,488,363	705,496	0	2,612,004
Kirkwood	0	675,652	2,561,499	0	0	0	3,237,151
Knob Noster	0	49,689	0	109,519	50,078	0	209,286
Knox City	0	6,844	0	0	0	0	6,844
Koshkonong	0	5,968	0	0	0	0	5,968
La Belle	0	20,582	0	0	0	0	20,582
La Grange	0	29,643	0	32,024	0	0	61,667
La Monte	0	25,673	0	28,797	0	0	54,470
La Plata	0	34,661	0	52,520	0	0	87,181
La Russell	0	3,069	0	0	0	0	3,069
Laclede	0	10,839	0	0	0	0	10,839
Laddonia	0	17,683	0	0	0	0	17,683
Ladue	0	228,205	1,078,560	0	0	0	1,306,765
Lake Lotawana	0	45,670	0	0	0	0	45,670
Lake Mykee	0	4,579	0	0	0	0	4,579
Lake Ozark	0	13,007	0	261,899	128,065	127,928	530,899

DEPARTMENT OF REVENUE
TABLE 5
TAX DISTRIBUTION SUMMARY - CITIES
YEAR ENDED JUNE 30, 1990

Unaudited

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c				TOTAL (Memorandum Only)
			ST. LOUIS COUNTY TRUST	CITY TRUST	PUBLIC MASS TRANSPORTATION TRUST	CITY ALTERNATE TRUST	
Lake St. Louis	$ 0	93,606	0	232,249	116,125	0	441,980
Lake Tapawingo	0	22,531	0	0	0	0	22,531
Lake Waukomis	0	25,575	0	0	0	0	25,575
Lake Winnebago	0	16,587	0	0	0	0	16,587
Lakeland	0	4,798	0	0	0	0	4,798
Lakeshire	0	38,801	126,488	0	0	0	165,289
Lakeside	0	2,801	0	1,345	0	0	4,146
Lakeview Village	0	2,898	0	140,926	0	0	143,824
Lamar	0	98,721	0	311,961	155,740	155,741	722,163
Lamar Hgts.	0	4,165	0	0	0	0	4,165
Lanagan	0	10,717	0	8,123	3,800	0	22,640
Lancaster	0	20,826	0	50,478	0	0	71,304
Laredo	0	8,281	0	0	0	0	8,281
Lathrop	0	42,187	0	64,250	0	0	106,437
Laurie	0	3,751	0	221,984	0	0	225,735
Lawson	0	42,455	0	93,323	0	0	135,778
Leadington	0	5,797	0	152,705	0	0	158,502
Leadwood	0	33,394	0	24,934	0	0	58,328
Leasburg	0	7,405	0	0	0	0	7,405
Leawood	0	12,398	0	0	0	0	12,398
Lebanon	0	231,566	0	1,587,789	770,915	0	2,590,270
Lee's Summit	0	700,058	0	3,022,268	1,402,013	0	5,124,339
Leeton	0	14,712	0	17,277	0	8,592	40,581
Leonard	0	2,655	0	0	0	0	2,655
Leslie	0	2,631	0	0	0	0	2,631
Levasy	0	5,724	0	0	0	0	5,724
Lewis & Clark	0	3,191	0	0	0	0	3,191
Lewistown	0	12,227	0	0	0	0	12,227
Lexington	0	123,322	0	289,659	0	0	412,981
Liberal	0	17,075	0	17,910	0	0	34,985
Liberty	0	395,833	0	1,735,965	819,076	0	2,950,874
Licking	0	30,983	0	131,098	0	0	162,081
Lilbourn	0	35,635	0	40,083	0	0	75,718
Lincoln	0	19,949	0	55,855	0	26,365	102,169
Linn	0	29,497	0	115,550	0	0	145,047
Linn Creek	0	5,894	0	36,896	0	0	42,790
Linneus	0	10,254	0	0	0	0	10,254
Livonia	0	3,946	0	0	0	0	3,946
Lockwood	0	23,651	0	39,544	0	0	63,195
Lohman	0	4,092	0	0	0	0	4,092

DEPARTMENT OF REVENUE
TABLE 5
TAX DISTRIBUTION SUMMARY - CITIES
YEAR ENDED JUNE 30, 1990

Unaudited

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c				TOTAL (Memorandum Only)
			ST. LOUIS COUNTY TRUST	CITY TRUST	PUBLIC MASS TRANSPORTATION TRUST	CITY ALTERNATE TRUST	
Lone Jack	$ 0	10,230	0	0	0	0	10,230
Longtown	0	2,947	0	0	0	0	2,947
Louisburg	0	3,410	0	0	0	0	3,410
Louisiana	0	103,787	0	362,636	0	0	466,423
Lowry City	0	16,466	0	32,151	0	0	48,617
Lucerne	0	3,166	0	0	0	0	3,166
Ludlow	0	4,336	0	0	0	0	4,336
Luray	0	4,262	0	0	0	0	4,262
Lutesville	0	21,069	0	532	0	0	21,601
Mackenzie	0	4,530	14,769	0	0	0	19,299
Macks Creek	0	4,165	0	6,104	0	0	10,269
Macon	0	138,350	0	495,001	0	0	633,351
Madison	0	15,978	0	19,571	0	0	35,549
Maitland	0	10,108	0	0	0	0	10,108
Malden	0	148,483	0	477,818	0	0	626,301
Malta Bend	0	7,112	0	6,018	0	0	13,130
Manchester	0	154,695	1,711,126	0	0	0	1,865,821
Mansfield	0	34,661	0	83,901	0	14,588	133,150
Maplewood	0	266,958	1,224,783	0	0	0	1,491,741
Marble Hill	0	14,639	0	132,766	0	66,271	213,676
Marceline	0	71,562	0	134,633	0	0	206,195
Marionville	0	46,766	0	54,731	27,357	0	128,854
Marlborough	0	49,007	186,205	0	0	0	235,212
Marquand	0	9,670	0	2,758	0	0	12,428
Marshall	0	311,313	0	991,563	0	0	1,302,876
Marshfield	0	94,288	0	460,932	0	0	555,220
Marston	0	18,073	0	24,366	0	0	42,439
Marthasville	0	13,226	0	0	12,520	12,462	38,208
Martinsburg	0	7,526	0	19,803	0	0	27,329
Maryland Hgts.	0	643,354	2,097,261	0	0	0	2,740,615
Maryville	0	232,809	0	897,849	0	0	1,130,658
Matthews	0	13,323	0	0	0	0	13,323
Maysville	0	28,912	0	46,456	0	0	75,368
Mayview	0	7,088	0	0	0	0	7,088
McFall	0	3,386	0	0	0	0	3,386
Meadville	0	10,133	0	0	0	0	10,133
Memphis	0	51,272	0	174,114	0	0	225,386
Mendon	0	6,138	0	0	0	0	6,138
Mercer	0	10,766	0	0	0	0	10,766
Merriam Woods	0	8,379	0	0	0	0	8,379

DEPARTMENT OF REVENUE
TABLE 5
TAX DISTRIBUTION SUMMARY - CITIES
YEAR ENDED JUNE 30, 1990

Unaudited

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c ST. LOUIS COUNTY TRUST	SALES TAX c CITY TRUST	SALES TAX c PUBLIC MASS TRANSPORTATION TRUST	SALES TAX c CITY ALTERNATE TRUST	TOTAL (Memorandum Only)
Meta	$ 0	8,184	0	17,783	0	0	25,967
Metz	0	3,313	0	0	0	0	3,313
Mexico	0	299,012	0	1,074,524	0	0	1,373,536
Miami	0	4,311	0	0	0	0	4,311
Middletown	0	6,528	0	11,075	0	0	17,603
Midway	0	3,093	0	0	0	0	3,093
Milan	0	47,424	0	114,175	0	0	161,599
Mill Spring	0	6,260	0	0	0	0	6,260
Miller	0	19,364	0	21,909	0	0	41,273
Mindenmines	0	7,746	0	0	0	0	7,746
Miner	0	28,790	0	215,606	0	31,075	275,471
Mineral Point	0	8,720	0	0	0	0	8,720
Missouri City	0	8,355	0	0	0	0	8,355
Moberly	0	326,828	0	1,279,710	606,758	0	2,213,296
Mokane	0	7,137	0	4,594	0	0	11,731
Moline Acres	0	67,568	220,263	0	0	0	287,831
Monett	0	149,750	0	654,728	0	0	804,478
Monroe City	0	62,282	0	244,795	0	116,162	423,239
Montgomery City	0	51,175	0	206,631	0	0	257,806
Monticello	0	3,264	0	0	0	0	3,264
Montrose	0	12,130	0	15,866	0	0	27,996
Moorsville	0	3,142	0	0	0	0	3,142
Morehouse	0	29,716	0	0	0	0	29,716
Morley	0	18,146	0	0	0	0	18,146
Morrison	0	4,116	0	10,351	0	0	14,467
Morrisville	0	8,062	0	0	0	0	8,062
Mosby	0	6,917	0	13,860	0	0	20,777
Moscow Mills	0	11,789	0	67,522	32,432	0	111,743
Mound City	0	35,245	0	43,001	0	0	78,246
Moundville	0	3,629	0	0	0	0	3,629
Mount Leonard	0	3,191	0	0	0	0	3,191
Mount Moriah	0	3,946	0	0	0	0	3,946
Mount Vernon	0	81,378	0	284,443	0	142,556	508,377
Mountain Grove	0	96,796	0	463,827	0	0	560,623
Mountain View	0	40,531	0	255,727	0	0	296,258
Napoleon	0	6,601	0	0	0	0	6,601
Naylor	0	14,663	0	17,085	7,226	0	38,974
Neck City	0	3,678	0	0	0	0	3,678
Neelyville	0	11,545	0	5,698	0	0	17,243
Nelson	0	6,041	0	0	0	0	6,041

DEPARTMENT OF REVENUE Unaudited

TABLE 5

TAX DISTRIBUTION SUMMARY - CITIES

YEAR ENDED JUNE 30, 1990

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c				TOTAL (Memorandum Only)
			ST. LOUIS COUNTY TRUST	CITY TRUST	PUBLIC MASS TRANSPORTATION TRUST	CITY ALTERNATE TRUST	
Neosho	$ 0	231,225	0	918,627	440,455	9,620	1,599,927
Nevada	0	220,289	0	792,627	0	223,097	1,236,013
New Bloomfield	0	12,641	0	9,567	0	0	22,208
New Cambria	0	5,992	0	0	0	0	5,992
New Florence	0	17,805	0	26,263	11,427	0	55,495
New Franklin	0	29,911	0	28,259	11,431	0	69,601
New Hampton	0	8,720	0	0	0	0	8,720
New Haven	0	38,509	0	123,979	57,786	0	220,274
New London	0	28,279	0	33,095	0	0	61,374
New Madrid	0	78,041	0	159,297	0	0	237,338
New Melle	0	4,092	0	14,592	0	0	18,684
Newark	0	2,557	0	0	0	0	2,557
Newburg	0	18,098	0	15,005	0	0	33,103
Newtonia	0	5,456	0	0	0	0	5,456
Newtown	0	4,141	0	0	0	0	4,141
Niangua	0	9,158	0	8,460	0	0	17,618
Nixa	0	64,839	0	256,089	129,492	0	450,420
Noel	0	28,279	0	91,497	42,654	0	162,430
Norborne	0	22,677	0	30,756	0	0	53,433
Normandy	0	126,025	410,829	0	0	0	536,854
North Kansas City	0	141,357	0	2,560,018	0	0	2,701,375
North Lilbourn	0	5,773	0	0	0	0	5,773
North Wardell	0	4,482	0	0	0	0	4,482
Northmoor	0	12,325	0	45,866	0	0	58,191
Northwoods	0	142,028	462,997	0	0	0	605,025
Norwood	0	9,524	0	13,574	0	0	23,098
Norwood Court	0	21,459	69,954	0	0	0	91,413
Novelty	0	4,555	0	0	0	0	4,555
Novinger	0	15,248	0	0	0	0	15,248
Oak Grove	0	99,062	0	273,867	126,758	0	499,687
Oak Grove Village	0	9,402	0	0	0	0	9,402
Oak Ridge	0	6,138	0	0	0	0	6,138
Oakland	0	42,090	137,208	0	0	0	179,298
Oakland Park	0	3,483	0	0	0	0	3,483
Oaks	0	3,069	0	0	0	0	3,069
Oakview	0	12,106	0	29,230	0	0	41,336
Oakwood	0	5,529	0	0	0	0	5,529
Oakwood Manor	0	3,337	0	0	0	0	3,337
Oakwood Park	0	5,627	0	0	0	0	5,627
Odessa	0	75,216	0	197,151	0	0	272,367
O'Fallon	0	211,350	0	1,951,663	937,637	0	3,100,650

DEPARTMENT OF REVENUE Unaudited

TABLE 5

TAX DISTRIBUTION SUMMARY - CITIES

YEAR ENDED JUNE 30, 1990

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c				TOTAL (Memorandum Only)
			ST. LOUIS COUNTY TRUST	CITY TRUST	PUBLIC MASS TRANSPORTATION TRUST	CITY ALTERNATE TRUST	
Old Monroe	$ 0	6,625	0	38,709	9,412	0	54,746
Olean	0	3,118	0	0	0	0	3,118
Olivette	0	193,690	957,657	0	0	0	1,151,347
Olympian Village	0	18,853	0	0	0	0	18,853
Oran	0	30,837	0	35,872	0	0	66,709
Oregon	0	21,946	0	0	0	0	21,946
Oronogo	0	12,788	0	3,395	0	0	16,183
Orrick	0	22,458	0	32,083	4,283	0	58,824
Osage Beach	0	48,520	0	1,509,286	744,396	743,806	3,046,008
Osborn	0	9,280	0	0	0	0	9,280
Osceola	0	20,485	0	38,608	0	0	59,093
Otterville	0	11,497	0	17,029	0	0	28,526
Overland	0	477,893	2,558,452	0	0	0	3,036,345
Owensville	0	54,585	0	333,614	160,929	0	549,128
Ozark	0	72,585	0	492,639	0	0	565,224
Pacific	0	107,416	42,198	509,528	0	0	659,142
Pagedale	0	111,801	406,636	0	0	0	518,437
Palmyra	0	84,496	0	220,056	0	0	304,552
Paris	0	38,923	0	79,587	34,579	0	153,089
Parkdale	0	6,576	0	0	0	0	6,576
Parkville	0	50,931	0	186,517	88,450	0	325,898
Parkway	0	6,187	0	3,413	0	0	9,600
Parma	0	26,330	0	28,206	0	0	54,536
Parnell	0	5,432	0	0	0	0	5,432
Pasadena Hills	0	29,740	96,951	0	0	0	126,691
Pasadena Park	0	12,934	42,163	0	0	0	55,097
Pascola	0	5,139	0	0	0	0	5,139
Pattonsburg	0	12,227	0	18,975	0	0	31,202
Peculiar	0	38,266	0	99,622	45,352	0	183,240
Peerless Park	0	0	136,824	0	0	0	136,824
Penermon	0	3,313	0	0	0	0	3,313
Perry	0	20,363	0	44,566	20,489	0	85,418
Perryville	0	178,857	0	624,622	312,310	0	1,115,789
Pevely	0	66,545	0	249,565	0	0	316,110
Phillipsburg	0	3,264	0	0	0	0	3,264
Pickering	0	5,237	0	0	0	0	5,237
Piedmont	0	57,459	0	264,475	0	0	321,934
Pierce City	0	33,881	0	35,967	10,775	0	80,623
Pilot Grove	0	18,146	0	29,389	0	0	47,535

DEPARTMENT OF REVENUE Unaudited

TABLE 5

TAX DISTRIBUTION SUMMARY - CITIES

YEAR ENDED JUNE 30, 1990

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c ST. LOUIS COUNTY TRUST	SALES TAX c CITY TRUST	SALES TAX c PUBLIC MASS TRANSPORTATION TRUST	SALES TAX c CITY ALTERNATE TRUST	TOTAL (Memorandum Only)
Pilot Knob	$ 0	17,586	0	36,418	16,423	0	70,427
Pinelawn	0	160,028	521,675	0	0	0	681,703
Pineville	0	12,276	0	35,632	0	17,775	65,683
Platte City	0	51,492	0	270,074	0	0	321,566
Platte Woods	0	11,375	0	26,728	0	0	38,103
Plattsburg	0	51,029	0	91,832	0	0	142,861
Pleasant Hill	0	80,404	0	176,794	76,094	0	333,292
Pleasant Hope	0	8,622	0	23,393	0	0	32,015
Pleasant Valley	0	37,632	0	79,442	0	0	117,074
Pocahontas	0	3,166	0	0	0	0	3,166
Pollock	0	2,484	0	0	0	0	2,484
Polo	0	14,200	0	18,041	0	0	32,241
Poplar Bluff	0	417,462	0	2,047,611	0	811,686	3,276,759
Portage Des Sioux	0	11,886	0	0	0	0	11,886
Portageville	0	84,520	0	221,399	0	0	305,919
Potosi	0	61,576	0	357,108	0	0	418,684
Powersville	0	2,825	0	0	0	0	2,825
Prairie Home	0	6,796	0	0	0	0	6,796
Prathersville	0	3,434	0	0	0	0	3,434
Preston	0	3,629	0	0	0	0	3,629
Princeton	0	30,788	0	56,672	0	0	87,460
Purcell	0	7,843	0	0	0	0	7,843
Purdin	0	5,919	0	0	0	0	5,919
Purdy	0	22,604	0	0	0	0	22,604
Puxico	0	20,290	0	70,159	0	0	90,449
Queen City	0	19,072	0	0	0	0	19,072
Qulin	0	13,275	0	21,807	0	0	35,082
Randolph	0	0	0	41,564	0	0	41,564
Ravenwood	0	10,620	0	0	0	0	10,620
Raymondville	0	9,451	0	0	0	0	9,451
Raymore	0	76,823	0	178,640	76,139	0	331,602
Raytown	0	775,322	0	2,220,856	0	0	2,996,178
Rayville	0	4,798	0	0	0	0	4,798
Redings Mill	0	5,407	0	0	0	0	5,407
Reeds	0	2,557	0	0	0	0	2,557
Reeds Spring	0	11,229	0	27,075	0	0	38,304
Renick	0	4,750	0	0	0	0	4,750
Republic	0	109,243	0	392,269	195,878	0	697,390
Revere	0	4,652	0	0	0	0	4,652
Rhineland	0	4,189	0	0	0	0	4,189

DEPARTMENT OF REVENUE
TABLE 5
TAX DISTRIBUTION SUMMARY - CITIES
YEAR ENDED JUNE 30, 1990

Unaudited

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c				TOTAL (Memorandum Only)
			ST. LOUIS COUNTY TRUST	CITY TRUST	PUBLIC MASS TRANSPORTATION TRUST	CITY ALTERNATE TRUST	
Rich Hill	$ 0	35,830	0	46,009	0	0	81,839
Richards	0	2,850	0	0	0	0	2,850
Richland	0	46,815	0	103,219	0	0	150,034
Richmond	0	133,942	0	460,296	0	0	594,238
Richmond Hgts.	0	280,501	1,828,368	0	0	0	2,108,869
Ridgeway	0	12,568	0	0	0	0	12,568
Risco	0	10,863	0	13,043	0	0	23,906
Ritchey	0	3,069	0	0	0	0	3,069
Rivermines	0	10,084	0	30,459	0	0	40,543
Riverside	0	78,090	0	529,470	0	0	607,560
Riverview	0	82,012	267,349	0	0	0	349,361
Rocheport	0	6,625	0	0	0	0	6,625
Rock Hill	0	138,886	623,027	0	0	0	761,913
Rock Port	0	36,804	0	76,197	0	0	113,001
Rockaway Beach	0	7,112	0	25,876	0	12,312	45,300
Rockville	0	6,844	0	6,701	0	0	13,545
Rocky Ridge	0	6,844	0	5,242	0	0	12,086
Rogersville	0	18,049	0	36,540	14,805	0	69,394
Rolla	0	324,027	0	1,669,073	833,099	0	2,826,199
Rosebud	0	7,940	0	21,901	0	0	29,841
Rosendale	0	5,432	0	0	0	0	5,432
Rothville	0	2,874	0	0	0	0	2,874
Rush Hill	0	3,410	0	0	0	0	3,410
Rushville	0	6,601	0	0	0	0	6,601
Russellville	0	16,246	0	33,078	0	0	49,324
Rutledge	0	3,118	0	0	0	0	3,118
Saginaw	0	7,137	0	0	0	0	7,137
Salem	0	108,488	0	595,975	0	0	704,463
Salisbury	0	48,106	0	129,240	0	0	177,346
Sarcoxie	0	33,638	0	64,649	0	0	98,287
Savannah	0	101,912	0	0	0	0	101,912
Schell City	0	7,965	0	0	0	0	7,965
Scotsdale	0	4,457	0	0	0	0	4,457
Scott City	0	79,454	0	203,874	0	0	283,328
Sedalia	0	509,729	0	2,283,019	1,086,833	450,087	4,329,668
Sedgewickville	0	2,801	0	0	0	0	2,801
Seligman	0	12,374	0	37,627	0	0	50,001
Senath	0	42,090	0	47,083	0	0	89,173
Seneca	0	45,134	0	109,601	51,107	0	205,842
Seymour	0	37,389	0	67,755	0	0	105,144

DEPARTMENT OF REVENUE
TABLE 5
TAX DISTRIBUTION SUMMARY - CITIES
YEAR ENDED JUNE 30, 1990

Unaudited

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c ST. LOUIS COUNTY TRUST	SALES TAX c CITY TRUST	SALES TAX c PUBLIC MASS TRANSPORTATION TRUST	SALES TAX c CITY ALTERNATE TRUST	TOTAL (Memorandum Only)
Shelbina	$ 0	52,831	0	157,316	0	0	210,147
Shelbyville	0	15,711	0	22,261	0	0	37,972
Sheldon	0	11,959	0	16,395	0	0	28,354
Sheridan	0	5,359	0	0	0	0	5,359
Shoal Creek Drive	0	9,110	0	0	0	0	9,110
Shrewsbury	0	123,663	953,679	0	0	0	1,077,342
Sibley	0	9,305	0	0	0	0	9,305
Sikeston	0	424,575	0	1,800,065	0	0	2,224,640
Silex	0	6,991	0	9,665	0	0	16,656
Silver Creek	0	12,641	0	0	0	0	12,641
Skidmore	0	10,644	0	0	0	0	10,644
Slater	0	60,699	0	82,622	0	0	143,321
Smithton	0	13,616	0	8,761	0	0	22,377
Smithville	0	45,621	0	256,630	98,901	0	401,152
South Gorin	0	5,164	0	0	0	0	5,164
South Greenfield	0	2,679	0	0	0	0	2,679
Southwest City	0	13,397	0	51,902	0	0	65,299
Sparta	0	18,098	0	7,921	0	0	26,019
Spickard	0	9,475	0	3,316	0	0	12,791
Springfield	0	3,242,368	0	18,797,000	0	2,603,810	24,643,178
Stanberry	0	33,784	0	0	0	0	33,784
Stark City	0	3,215	0	0	0	0	3,215
Steele	0	58,921	0	88,986	0	0	147,907
Steelville	0	35,805	0	126,876	0	0	162,681
Stella	0	5,602	0	0	0	0	5,602
Stewartsville	0	20,265	0	0	0	0	20,265
Ste. Genevieve	0	109,146	0	372,630	174,691	0	656,467
Stockton	0	34,880	0	116,656	58,056	0	209,592
Stotts City	0	5,651	0	0	0	0	5,651
Stoutland	0	6,966	0	7,353	0	0	14,319
Stover	0	25,356	0	55,836	0	0	81,192
Strafford	0	27,305	0	65,569	0	0	92,874
Strasburg	0	4,141	0	0	0	0	4,141
Sturgeon	0	21,946	0	35,793	15,722	0	73,461
St. Ann	0	378,101	2,744,208	0	0	0	3,122,309
St. Charles	0	1,060,792	0	4,876,272	0	0	5,937,064
St. Clair	0	84,686	0	327,452	0	50,101	462,439
St. Elizabeth	0	7,599	0	15,625	0	0	23,224
St. George	0	37,632	122,677	0	0	0	160,309
St. James	0	81,062	0	199,765	0	0	280,827

DEPARTMENT OF REVENUE
TABLE 5
TAX DISTRIBUTION SUMMARY - CITIES
YEAR ENDED JUNE 30, 1990

Unaudited

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c ST. LOUIS COUNTY TRUST	SALES TAX c CITY TRUST	SALES TAX c PUBLIC MASS TRANSPORTATION TRUST	SALES TAX c CITY ALTERNATE TRUST	TOTAL (Memorandum Only)
St. Johns	$ 0	191,303	623,628	0	0	0	814,931
St. Joseph	0	1,867,998	0	6,266,421	0	901,666	9,036,085
St. Louis	2,104,021	11,029,083	0	33,186,245	69,279,920	11,340,831	126,940,100
St. Martins	0	18,000	0	26,181	0	0	44,181
St. Mary	0	13,762	0	13,222	0	0	26,984
St. Paul	0	14,785	0	0	0	0	14,785
St. Peters	0	382,412	0	5,025,456	2,512,526	0	7,920,394
St. Robert	0	42,260	0	517,373	254,227	144,709	958,569
St. Thomas	0	8,208	0	8,288	0	0	16,496
Sugar Creek	0	104,859	0	241,816	0	0	346,675
Sullivan	0	133,016	0	671,759	0	0	804,775
Summersville	0	13,421	0	31,427	0	0	44,848
Sumner	0	4,433	0	0	0	0	4,433
Sunnyvale	0	10,693	0	0	0	0	10,693
Sunrise Beach	0	3,605	0	12,376	0	0	15,981
Sunset Hills	0	106,272	898,871	0	0	0	1,005,143
Sweet Springs	0	41,261	0	80,029	0	0	121,290
Sycamore Hills	0	18,049	58,837	0	0	0	76,886
Syracuse	0	5,407	0	0	0	0	5,407
Table Rock Townsite	0	0	0	2,616	0	0	2,616
Tallapoosa	0	4,798	0	0	0	0	4,798
Taneyville	0	7,307	0	0	0	0	7,307
Taos	0	18,487	0	12,723	0	0	31,210
Tarkio	0	57,849	0	96,743	0	0	154,592
Thayer	0	53,854	0	222,238	0	0	276,092
Theodosia	0	4,969	0	27,704	0	0	32,673
Tina	0	4,920	0	0	0	0	4,920
Tindall	0	2,533	0	0	0	0	2,533
Tipton	0	52,490	0	134,591	0	0	187,081
Town and Country	0	77,627	1,410,510	0	0	0	1,488,137
Tracy	0	7,551	0	0	0	0	7,551
Trenton	0	165,899	0	484,334	0	0	650,233
Trimble	0	6,382	0	0	0	0	6,382
Triplett	0	3,337	0	0	0	0	3,337
Troy	0	63,914	0	665,673	323,793	0	1,053,380
Truesdale	0	7,234	0	0	0	0	7,234
Turney	0	9,231	0	0	0	0	9,231
Tuscumbia	0	5,870	0	10,205	0	0	16,075
Twin Bridges	0	227	0	0	0	0	227
Twin Oaks	0	10,376	225,672	0	0	0	236,048
Union	0	134,112	0	587,725	293,239	0	1,015,076

DEPARTMENT OF REVENUE
TABLE 5
TAX DISTRIBUTION SUMMARY - CITIES
YEAR ENDED JUNE 30, 1990

Unaudited

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c ST. LOUIS COUNTY TRUST	SALES TAX c CITY TRUST	SALES TAX c PUBLIC MASS TRANSPORTATION TRUST	SALES TAX c CITY ALTERNATE TRUST	TOTAL (Memorandum Only)
Union Star	$ 0	10,303	0	0	0	0	10,303
Unionville	0	53,050	0	110,078	0	0	163,128
Unity Village	0	4,920	0	0	0	0	4,920
University City	0	1,039,820	3,389,697	0	0	0	4,429,517
Uplands Park	0	14,030	45,736	0	0	0	59,766
Urbana	0	8,014	0	19,629	0	0	27,643
Urich	0	12,398	0	26,638	0	0	39,036
Utica	0	7,892	0	0	0	0	7,892
Valley Park	0	78,723	358,798	0	0	0	437,521
Van Buren	0	20,704	0	73,971	0	0	94,675
Vandalia	0	77,213	0	221,865	0	0	299,078
Vandiver	0	0	0	38,059	0	0	38,059
Vanduser	0	7,794	0	0	0	0	7,794
Velda Village	0	48,203	157,138	0	0	0	205,341
Velda Village Hills	0	34,880	113,704	0	0	0	148,584
Verona	0	14,420	0	0	0	0	14,420
Versailles	0	58,604	0	284,777	0	0	343,381
Viburnum	0	20,363	0	59,688	0	0	80,051
Vienna	0	12,520	0	57,888	27,958	0	98,366
Vinita Park	0	55,608	181,276	0	0	0	236,884
Vinita Terrace	0	8,504	27,711	0	0	0	36,215
Waco	0	3,142	0	0	0	0	3,142
Walker	0	7,916	0	0	0	0	7,916
Walnut Grove	0	12,276	0	0	0	0	12,276
Wardell	0	7,283	0	9,371	0	0	16,654
Wardsville	0	13,031	0	0	0	0	13,031
Warrensburg	0	336,303	0	1,155,201	0	0	1,491,504
Warrenton	0	78,407	0	449,626	224,694	112,315	865,042
Warsaw	0	36,390	0	302,201	0	0	338,591
Warson Woods	0	51,808	181,553	0	0	0	233,361
Washburn	0	7,039	0	5,206	0	0	12,245
Washington	0	225,331	0	1,485,603	0	614,726	2,325,660
Watson	0	4,165	0	0	0	0	4,165
Waverly	0	22,920	0	7,066	0	0	29,986
Wayland	0	12,130	0	6,099	0	0	18,229
Waynesville	0	70,125	0	127,848	31,442	0	229,415
Weatherby	0	2,947	0	0	0	0	2,947
Weatherby Lake	0	35,221	0	0	0	0	35,221
Weaubleau	0	11,302	0	12,192	0	0	23,494
Webb City	0	178,029	0	407,382	188,768	0	774,179

DEPARTMENT OF REVENUE Unaudited

TABLE 5

TAX DISTRIBUTION SUMMARY - CITIES

YEAR ENDED JUNE 30, 1990

CITY	FINANCIAL INST. TAX a	FUEL TAX b	SALES TAX c ST. LOUIS COUNTY TRUST	SALES TAX c CITY TRUST	SALES TAX c PUBLIC MASS TRANSPORTATION TRUST	SALES TAX c CITY ALTERNATE TRUST	TOTAL (Memorandum Only)
Webster Groves	$ 0	562,584	1,833,962	0	0	0	2,396,546
Weldon Spring	0	14,834	0	0	0	0	14,834
Weldon Spring Hgts.	0	3,507	0	0	0	0	3,507
Wellington	0	18,999	0	0	0	0	18,999
Wellston	0	109,487	356,915	0	0	0	466,402
Wellsville	0	37,657	0	49,623	0	0	87,280
Wentworth	0	3,361	0	0	0	0	3,361
Wentzville	0	77,773	0	1,072,253	0	0	1,150,026
West Line	0	2,655	0	0	0	0	2,655
West Plains	0	188,551	0	1,258,700	0	0	1,447,251
Westboro	0	4,579	0	0	0	0	4,579
Weston	0	35,075	0	80,476	0	0	115,551
Westphalia	0	6,942	0	15,454	0	0	22,396
Westwood	0	8,160	26,600	0	0	0	34,760
Wheatland	0	8,866	0	5,923	0	0	14,789
Wheaton	0	13,348	0	37,602	0	0	50,950
Wheeling	0	9,231	0	0	0	0	9,231
Whitewater	0	3,922	0	0	0	0	3,922
Wilbur Park	0	13,738	44,783	0	0	0	58,521
Willard	0	43,819	0	103,065	0	0	146,884
Williamsville	0	10,181	0	13,678	0	0	23,859
Willow Springs	0	53,952	0	147,387	0	0	201,339
Wilson City	0	7,526	0	0	0	0	7,526
Winchester	0	50,590	164,919	0	0	0	215,509
Windsor	0	74,485	0	144,377	0	0	218,862
Winfield	0	14,420	0	42,558	19,826	0	76,804
Winona	0	25,575	0	48,391	0	0	73,966
Winston	0	5,992	0	0	0	0	5,992
Wood Hgts.	0	18,195	0	14,162	0	0	32,357
Woodson Terrace	0	122,323	435,786	0	0	0	558,109
Worth	0	3,337	0	0	0	0	3,337
Worthington	0	2,557	0	0	0	0	2,557
Wright City	0	28,717	0	94,101	44,591	0	167,409
Wyaconda	0	8,744	0	5,897	0	0	14,641
Wyatt	0	10,742	0	17,017	0	0	27,759
Zalma	0	2,947	0	0	0	0	2,947
TOTALS	$ 2,104,021	80,260,742	77,511,394	252,378,701	125,797,614	21,141,546	559,194,018

a See page 45 for a description of Financial Institutions Tax. Cities are possible recipients of the Tax.

b See page 46 for a description of Fuel Tax.

c See pages 22 and 23 for a description of the Local Sales Tax Fund.

Non-Appropriated Funds

This table provides fiscal year data on receipts, expenditures, balances and asset valuation of all funds not deposited with the Office of the State Treasurer.

DEPARTMENT OF REVENUE Unaudited

TABLE 6

NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION

YEAR ENDED JUNE 30, 1990

Name of Fund or Source	Balance June 30, 1989	Receipts	Expenditures	Balance June 30, 1990 a	Type of Asset b	Asset Value
DEPARTMENT OF AGRICULTURE:						
Mo. Governor's Conference	$ 14,733	113,474	101,442	26,765	Check	26,765
ATTORNEY GENERAL'S OFFICE:						
ROBCO Oil Restitutions Fund	6,113	18,000	10,000	14,113	Check	14,113
Merchandising Practices Restitution Fund	29,162	455,073	348,157	136,078	Check	136,078
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Funds	644,527	9,016,569	8,897,384	763,712	Cash	763,712
Inmate Account Funds-Honor Centers:						
KaCee Honor Center	75,546	912,265	886,093	101,718	Cash	101,718
St. Mary's Honor Center	64,720	900,011	897,952	66,779	Cash	66,779
Inmate Canteen Funds	776,321	8,695,678	6,858,068	2,613,931	Cash, TI	2,613,931
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	137,900	11,199	10,538	138,561	FA, TN, Bonds	138,788
Student & Activities Fund	19,100	71,446	72,715	17,831	Check	17,831
Missouri School for the Blind:						
Trust Fund	3,974,681	949,239	625,580	4,298,340	CS,FA,TN,Bonds	5,446,065
Activities Fund	31,591	104,574	90,532	45,633	Check, CD	45,633
Student Fund	861	8,204	6,484	2,581	Check	2,581
Handicapped Children Trust Fund	153,086	12,927	397	165,616	FA, TN, Bonds	165,979
DEPARTMENT OF HEALTH:						
Missouri Rehabilitation Center:						
Patient Fund	3,912	29,813	29,830	3,895	Cash, Check	3,895
Revolving Fund	4,000	15,468	15,468	4,000	Cash,Check,Rec	4,000
Commissary	24,700	25,981	38,351	12,330	Cash,Check,Inv	12,330
DEPARTMENT OF HIGHER EDUCATION:						
Central Missouri State University:						
Current General Fund:						
Student Fees		17,541,169				
Sales and Services		1,091,750				
Other Sources		2,782,723				
Total	3,903,461	21,415,642	19,525,111	5,793,992	Cash,TI,Rec,Inv	5,793,992
Current Restricted Funds	209,502	7,219,704	7,274,380	154,826	Cash,TI,Rec,Inv	154,826
Auxiliary Services Designated	2,064,077	17,671,713	16,983,654	2,752,136	Cash,TI,Rec,Inv	2,752,136
Loan Funds-Restricted Funds	5,350,057	305,306	82,978	5,572,385	Notes	5,572,385
Endowment & Similar Funds - Restricted	2,145,588	185,861	462,599	1,868,850	Investments	1,868,850
Unexpended Plant Funds	3,232,174	2,873,534	1,186,080	4,919,628	Cash,TI,Rec,Inv	4,919,628

DEPARTMENT OF REVENUE
TABLE 6
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
YEAR ENDED JUNE 30, 1990

Unaudited

Name of Fund or Source	Balance June 30, 1989	Receipts	Expenditures	Balance June 30, 1990 a	Type of Asset b	Asset Value
Harris-Stowe State College:						
Current Funds - Unrestricted:						
Student Fees	589,872	1,347,789	1,346,041	591,620	Check	591,620
Other Revenues	430,015	66,283	0	496,298	Check	496,298
Current Funds - Restricted:						
Federal Grants & Contracts	240,561	1,747,942	1,608,326	380,177	Check	380,177
Other Revenue	65,832	262,315	317,507	10,640	Check	10,640
Loan Funds	90,008	44,116	44,116	90,008	Check	90,008
Endowment Funds	23,200	18,815	0	42,015	CD, Bonds	42,015
Agency Funds	924	1,901,050	1,909,411	(7,437)	—	0
Lincoln University:						
Current Funds - Unrestricted	2,618,197	4,801,600	3,605,251	3,814,546	Cash,Rec,Other	3,814,546
Restricted Funds	425,565	7,079,169	7,079,169	425,565	Cash, TI	425,565
Housing Fund	358,238	2,087,333	2,388,294	57,277	Cash, TI	57,277
Missouri Southern State College:						
General	1,436,616	21,176,098	21,088,001	1,524,713	Cash	1,524,713
Missouri Western State College:						
Education and General:						
Student Fees	0	4,842,484	4,842,484	0	—	0
Interest Income	0	185,377	185,377	0	—	0
State Vocational Reimbs.	0	55,498	55,498	0	—	0
Reimbursement From Auxiliary	0	112,105	112,105	0	—	0
Miscellaneous Income	0	349,729	349,729	0	—	0
Foundation Support	0	72,891	72,891	0	—	0
Auxiliary Services:						
Student Fees	0	315,290	315,290	0	—	0
Federal Government Income	0	40,050	40,050	0	—	0
Sales and Services	0	1,281,591	1,281,591	0	—	0
Interest Income	0	131,847	131,847	0	—	0
Other Income:						
Summer Conferences	0	200,452	200,452	0	—	0
Scholarships (Estimated)	0	73,000	73,000	0	—	0
Foundation Support	0	520,000	520,000	0	—	0
Interest Income	0	21,115	21,115	0	—	0
District Taxation	0	2,081	2,081	0	—	0
Northeast Missouri State University:						
Current Funds - Unrestricted	5,120,412	20,089,622	18,197,310	7,012,724	Cash,TI,Inv,Rec	7,012,724
Current Funds - Restricted	43,812	2,712,455	2,677,515	78,752	Cash, Rec	78,752
Loan Funds	2,342,451	161,589	41,907	2,462,133	Cash, TI, Rec	2,462,133
Quasi-Endowment Funds	4,800,000	440,686	0	5,240,686	Cash, TI	5,240,686
Plant Funds	4,737,225	6,656,291	4,599,776	6,793,740	Cash, TI, CWIP	6,793,740
Loan Fund	659,909	59,547	1,830	717,626	Cash, TI, Rec	717,626
Endowment Fund	2,183,972	680,760	391,922	2,472,810	Cash, TI, Rec	2,472,810

DEPARTMENT OF REVENUE
TABLE 6
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
YEAR ENDED JUNE 30, 1990

Name of Fund or Source	Balance June 30, 1989	Receipts	Expenditures	Balance June 30, 1990 a	Type of Asset b	Asset Value
Northwest Missouri						
State University:						
Current Fund:						
General Operating and Designated	562,950	12,391,110	10,052,823	2,901,237	Cash, Inv, Rec	2,901,237
Auxiliary Enterprises	15,552	6,120,241	6,120,241	15,552	Cash, Inv, Rec	15,552
Restricted	36,826	3,153,712	3,144,617	45,921	Cash	45,921
Loan Fund	2,061,548	120,215	31,824	2,149,939	Cash, Rec	2,149,939
Plant Fund:						
Renewals & Replacements	60,087	1,292,051	757,578	594,560	Cash	594,560
Retirement of Indebtedness	1,219,793	1,196,218	696,659	1,719,352	Cash, Investment	1,719,352
Investment in Plant	65,719,720	0	0	65,719,720	Land, Bldg, Eq	65,719,720
Agency Fund	0	2,222,669	2,222,669	0	—	0
Southeast Missouri						
State University:						
Current Funds	2,208,902	48,226,936	42,265,662	5,945,248	Cash, Investment	5,945,248
Transfers		(1,165,769)	1,059,159			
Loan Funds	3,036,776	71,261	199,538	2,927,067	Cash, Investment	2,927,067
Transfers		18,568				
Endowment & Similar Funds	2,371,661	100,000	0	2,471,661	Cash, Investment	2,471,661
Plant Funds	94,467,464	14,330,255	11,936,494	96,996,034	Cash, Investment	96,996,034
Transfers		2,006,044	(128,765)			
Agency Funds	313,164	1,727,835	1,774,746	266,253	Cash	266,253
Southwest Missouri						
State University:						
General Operating Fund:						
Undesignated Funds:						
Student Fees		23,949,743				
Federal Grants & Contracts		153,447				
State Grants & Contracts		5,880				
Sales & Service		529,838				
Educ. Activities						
Other Sources		1,805,180				
Expenditures & Transfers			25,745,396			
Total Undesignated Funds	5,204,407	26,444,088	25,745,396	5,903,099	Investments,Inv	5,903,099
Designated Funds	695,988	3,654,469	3,427,639	922,818	Investments,Inv	922,818
Auxiliary Enterprises:						
Bookstore	2,884,958	4,598,692	4,370,262	3,113,388		
Parking	261,920	601,781	885,261	(21,560)		
Athletics	502,356	2,583,259	2,506,163	579,452		
Housing	2,643,761	10,822,140	12,521,637	944,264		
Hammons Student Center	1,886,925	1,394,156	1,345,153	1,935,928		
Total Auxiliary Enterprises	8,179,920	20,000,028	21,628,476	6,551,472	Invest,Inv,Pre Exp	6,551,472
Restricted Funds:						
Federal Grants		9,606,962				
Other Sources		1,590,318				
Expenditures & Transfers			10,393,179			
Total Restricted Funds	(5,488)	11,197,280	10,393,179	798,613	Due From Fed.	798,613
West Plains Fund:						
Student Fees		639,729				
Other Sources		211,449				
Expenditures & Transfers			232,210			
Total West Plains Fund	0	851,178	232,210	618,968	Invest,Inv,Others, Due From State	618,968

DEPARTMENT OF REVENUE
TABLE 6
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
YEAR ENDED JUNE 30, 1990

Unaudited

Name of Fund or Source	Balance June 30, 1989	Receipts	Expenditures	Balance June 30, 1990 a	Type of Asset b	Asset Value
University of Missouri:						
General Operating Fund:						
Student Fees		126,820,753				
Federal Appropriations		13,295,535				
Endowment Income		471,209				
Investment Income		6,889,116				
Sales & Service of Educ. Activities		5,113,465				
Other Sources		10,932,124				
Total General Operating Fund	27,754,283	163,522,202	159,070,009	32,206,476	Cash, TI, Rec	32,206,476
Unrestricted Designated Fund:						
Sales and Services of Hospital	2,256,905	113,916,179	108,717,288	7,455,796		
Auxiliary Enterprises	2,685,385	72,831,283	70,872,286	4,644,382		
Service Operations	5,047,907	4,632,462	2,480,295	7,200,074		
Other	29,340,609	70,142,261	74,385,344	25,097,526		
Total Unrestricted Designated	39,330,806	261,522,185	256,455,213	44,397,778	Cash, TI, Rec, Pre Exp	44,397,778
Restricted Programs	29,412,620	100,337,148	103,990,057	25,759,711	Cash, TI, Rec	25,759,711
DEPARTMENT OF HIGHWAY AND TRANSPORTATION:						
Local Fund	1,882,391	2,001,210	2,016,636	1,866,965	Repo	1,866,965
State Highway Commission Insurance Fund - Cash	511,875	19,727,213	15,959,276	4,279,812	Repo	4,279,812
State Highway Commission Insurance Fund - Investments	4,367,675	0	4,367,675	0	—	0
Mo. Hwy. & Trans. Comm. Self Insurance Plan - Cash	87,918	10,743,281	4,263,940	6,567,259	Repo	6,567,259
Mo. Hwy. & Trans. Comm. Self Insurance Plan - Investments	6,993,723	129,889	5,071,484	2,052,128	TI	2,052,128
Mo. Hwy. & Trans. Comm. Self Insurance Plan - Escrow Acct. - Investments	127,658	129,460	127,658	129,460	TI	129,460
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemploy. Compensation Fund	375,253,163	238,778,055	277,163,557	336,867,661	Cash	336,867,661
Trade Readjustment Allowance Program	79,747	7,698,966	7,395,911	382,802	Cash	382,802
Work Incentive Program	(636)	134,395	133,511	248	Cash	248
Disaster Unemployment Assistance Program	0	0	1,065	(1,065)	—	0
Mo. Employment & Training Program	37,445	633,040	650,175	20,310	Cash	20,310

DEPARTMENT OF REVENUE
TABLE 6
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
YEAR ENDED JUNE 30, 1990

Unaudited

Name of Fund or Source	Balance June 30, 1989	Receipts	Expenditures	Balance June 30, 1990 a	Type of Asset b	Asset Value
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	117,566	843,000	828,815	131,751	Bank Account	131,751
Bellefontaine Habilitation Center	141,180	1,446,940	1,386,370	201,750	Bank Account	201,750
Central Missouri Reg. Center	153,572	1,847,046	1,800,938	199,680	Bank Account	199,680
Cottonwood Residential Treatment Center	640	8,076	7,931	785	Bank Account	785
Fulton State Hospital	379,819	2,573,587	2,634,364	319,042	Bank Account	319,042
Great Rivers Mental Health Services	139	464	550	53	Bank Account	53
Hannibal Regional Center	161,714	1,486,480	1,561,727	86,467	Bank Account	86,467
Hawthorn Children's Psychiatric Hospital	4,213	2,351	5,866	698	Bank Account	698
Higginsville Habilitation Center	74,236	685,030	678,655	80,611	Bank Account	80,611
Joplin Regional Center	199,735	1,385,723	1,397,625	187,833	Bank Account	187,833
Kansas City Regional Center	350,387	3,429,637	3,502,188	277,836	Bank Account	277,836
Kirksville Regional Center	61,622	549,984	527,777	83,829	Bank Account	83,829
Malcolm Bliss Mental Health Center:						
Non-Appropriated Funds	3,259	155,028	141,936	16,351	Bank Account	16,351
Total Donated Stock	7,522	0	0	7,522	CS	8,154
Marshall Habilitation Center	115,269	1,424,927	1,391,623	148,573	Bank Account	148,573
Mid-Missouri Mental Health Center	505	73,014	73,103	416	Bank Account	416
Nevada Habilitation Center	117,543	1,049,026	1,028,589	137,980	Bank Account	137,980
Nevada State Hospital	122,641	1,163,957	1,156,752	129,846	Bank Account	129,846
Poplar Bluff Regional Center	99,317	861,431	831,461	129,287	Bank Account	129,287
Rolla Regional Center	243,810	1,585,489	1,650,355	178,944	Bank Account	178,944
Sikeston Regional Center	93,467	778,646	796,624	75,489	Bank Account	75,489
Southeast Mo. Mental Health	162,562	2,243,752	2,245,753	160,561	Bank Account	160,561
Springfield Regional Center	204,857	1,290,299	1,317,251	177,905	Bank Account	177,905
St. Joseph State Hospital	279,955	2,163,364	2,142,083	301,236	Bank Account	301,236
St. Louis Developmental Dis. Treatment Center	96,439	694,805	690,338	100,906	Bank Account	100,906
St. Louis Regional Center	172,805	2,108,298	2,081,531	199,570	Bank Account	199,570
St. Louis State Hospital	476,960	4,690,443	4,599,824	567,579	Bank Account	567,579
Western Missouri Mental Health	199,608	1,167,568	1,132,354	234,820	Bank Account	234,820
Woodson Children's Psychiatric Hospital	3,867	12,702	14,912	1,657	Bank Account	1,657
OFFICE OF ADMINISTRATION:						
KC & St. Louis-Earnings Tax Account	110,040	1,779,141	1,762,911	126,570	Cash, Check, Repo	28 126,542
Missouri Savings Bond Account	8,376	1,772,961	1,771,292	10,045	Cash, Check	10,045
Old Age Survivors Disability and Health Insurance Trust Fund	510,303	84,793,401	85,059,803	243,901	Cash, Check, TN	43,901 200,000
MO State Employees Deferred Compensation Fund	1,817,945	23,923,337	23,743,068	1,998,214	Cash, Check, Repo	5,304 1,992,910
State of MO-Cafeteria Plan Account	0	17,150,401	17,149,143	1,258	Cash	1,258
State Agency for Surplus Property	461,390	1,516,519	1,977,846	63	Cash	63

DEPARTMENT OF REVENUE
TABLE 6
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
YEAR ENDED JUNE 30, 1990

Unaudited

Name of Fund or Source	Balance June 30, 1989	Receipts	Expenditures	Balance June 30, 1990 a	Type of Asset b	Asset Value
DEPARTMENT OF PUBLIC SAFETY:						
Missouri State Highway Patrol:						
Emergency Expense Fund	17,936	521	0	18,457	Cash	18,457
Personal Equipment Fund	8,248	75,754	81,597	2,405	Cash, Rec, Inv	26,095
Patrol Benefit Fund	53,271	4,647	3,414	54,504	Cash, CD	54,504
Missouri State Water Patrol:						
Div. of Water Safety Clothing Fund	521	21,002	21,500	23	Cash, Inv	1,531
Mo. Veterans' Board Fund	2,244	0	2,244	0	—	0
Mo. Veteran's Home, Mexico:						
Assistance League	21,193	87,428	79,358	29,263	Check	29,263
Assistance League	40,663	3,215	3,313	40,565	CD	40,565
Members Cash Fund	65,517	1,901,160	1,944,074	22,603	Check	22,603
Members Fiduciary Fund	2,818	104,892	106,378	1,332	Check	1,332
Mo. Veteran's Home, Mt. Vernon:						
Members Cash Fund	152,508	1,299,214	1,318,721	133,001	Check	133,001
Assistance League	35,604	46,862	38,215	44,251	Check	44,251
Members Fiduciary Fund	5,566	84,576	81,356	8,786	Check	8,786
Mo. Veteran's Home, St. James:						
Assistance League	11,396	73,261	74,551	10,106	Check	10,106
Assistance League	112,000	5,000	0	117,000	CD	127,106
Members Cash Fund	158,419	1,722,463	1,743,738	137,144	Check	137,144
VA Fiduciary Fund	4,506	131,294	131,498	4,302	Check	4,302
Social Security Beneficiaries Account	2,419	153,186	154,748	857	Check	857
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	1,370,144,265	266,061,905	68,873,308	1,567,332,862	Securities	1,567,332,862
Admin. Law Judges & Legal Advisors Retirement Fund	3,243,324	1,020,675	212,995	4,051,004	Securities	4,051,004
Mo. State Empl. Medical & Life Insurance Prog.	3,914,613	91,922,899	82,070,654	13,766,858	Securities	13,766,858
Public School Retirement System of MO	4,770,072,475	802,027,556	219,244,476	5,352,855,555	Cash,Securities, Bldg, Land	5,352,855,555
Non-Teacher School Employee Retirement System of Missouri	347,010,832	68,290,081	15,736,505	399,564,408	Cash, Securities	399,564,408
DEPARTMENT OF REVENUE:						
Safety Responsibility:						
Custody Fund	766,810	237,111	299,262	704,659	Repo, FA	704,659
Division of Compliance:						
Criminal Investigation Federal Court Awarded Funds	8,194	0	8,194	0	—	0
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Northeast Community Treatment Center Canteen Fund	231	1,277	1,330	178	Cash, Inv	299
Hogan Street Regional Youth Center Canteen Fund	311	1,313	583	1,041	Cash	1,041
Babler Lodge Canteen Fund	1	183	173	11	Cash	11
Group Home #1 Canteen Fund	85	522	342	265	Cash, Inv	360
Camp Avery Park Camp Canteen Fund	1,950	8,480	9,757	673	Cash, Inv	2,398
St. Louis Regional Youth Center Canteen Fund	1,783	1,642	1,693	1,732	Cash	1,732

DEPARTMENT OF REVENUE
TABLE 6
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
YEAR ENDED JUNE 30, 1990

Unaudited

Name of Fund or Source	Balance June 30, 1989	Receipts	Expenditures	Balance June 30, 1990 a	Type of Asset b	Asset Value
STATE TREASURER'S OFFICE:						
Kansas City Office Building:						
Reserve Bond Fund Enterprise	146,379	1,571,082	1,474,381	243,080	Cash, Repo	243,080
St. Louis Wainwright State Office Bldg:						
Enterprise	92,206	1,748,885	1,632,555	208,536	Cash, Repo	208,536
Corrections and Mental Health:						
Series A 1984:						
Construction	5,106,692	825,128	1,783,803	4,148,017	Cash, Repo	4,148,017
Enterprise	932,165	3,619,507	4,127,484	424,188	Cash, Repo	424,188
Series A 1985 Bond Refunding:						
Principal and Interest	883,675	19,456,027	20,029,594	310,108	Cash, Repo	310,108
Reserve Fund	15,894,715	2,681,061	1,043,815	17,531,961	Cash, Repo, TN	17,531,961
Depreciation & Replacement	6,320,046	1,940,820	81,139	8,179,727	Cash, Repo	8,179,727
Operating Reserve	2,282,475	278,705	273,422	2,287,758	Cash, Repo	2,287,758
Enterprise	229	21,771,357	21,765,607	5,979	Cash, Repo	5,979
Series 1988 A-B-C-D	22,622,541	2,784,434	14,953,163	10,453,812	Cash, Repo	10,453,812
St. Louis Midtown State Office Bldg:						
Construction	71,385	1,485	65,348	7,522	Cash, Repo	7,522
Enterprise	280,175	978,369	1,135,591	122,953	Cash, Repo	122,953
Springfield State Office Building:						
Enterprise	161,839	980,661	909,634	232,866	Cash, Repo	232,866
Truman State Office Building:						
Construction	2,579,569	212,994	526,630	2,265,933	Cash, Repo	2,265,933
Enterprise	717,736	4,968,900	5,186,634	500,002	Cash, Repo	500,002
State Park Board Revenue Bond Fund	1,531,882	621,891	592,618	1,561,155	Cash, Repo	1,561,155
TOTAL NON-APPROPRIATED FUNDS	$ 7,283,457,234	2,576,250,632	1,751,046,744	8,108,661,122		8,109,855,816

a: The indicated information for many of the agencies represent preliminary balances and are subject to further adjustments as necessary as a result of the completion of audits by their independent auditors. The balances at June 30, 1989 are final audited balances for the year then ended and accordingly differ from the ending balances reported in the Fiscal Year 1989 Component Unit Financial Report.

b: Check - Checking Account
TI - Temporary Investments
FA - Federal Agency Securities
TN - Treasury Notes
CWIP - Construction Work In Progress
Rec - Accounts Receivable
Inv - Inventories
Bldg - Buildings
Repo - Repurchase Agreement
Pre Exp - Prepaid Expenses
Eq - Equipment
CD - Certificate of Deposit
CS - Common Stock

State Treasurer's Report

These tables provide data on fiscal year-end balances in various state funds and depositories in which state funds are located, including the type of deposit.

TREASURER OF THE STATE OF MISSOURI
JEFFERSON CITY
65102

WENDELL BAILEY
TREASURER

P.O. BOX 210

The Honorable John Ashcroft
Governor of Missouri, and
Members of the Eighty-fourth General Assembly

Missouri's general revenue receipts for the 1990 fiscal year totaled $4.050 billion -- up 6.81 percent from the previous year's receipts. In dollars, the increase totals more than $258 million.

General revenue collections for the fiscal year fell below forecast expectations of both the Treasurer's Council of Economic Advisers (CEA) and the Office of Administration Budget Office.

When the total general revenue collections for the fiscal year were totaled, we experienced a 6.81 percent increase. But, the CEA had forecasted an 8.3 percent increase, and the Budget Office earlier had expected a 9.6 percent increase. Actual collections were $58 million below the CEA forecast and $105 million below the Budget Office forecast.

The greatest growth during Fiscal Year 1990 was in individual income tax which was up $164 million. The increase in sales tax totaled $109 million. The biggest disappointment is corporate income tax which declined 8.3 percent. That translates to a $22 million drop.

Transfers are down $17 million. But that was expected, because last year one-time transfers totaling $28 million were made to general revenue to close out the Lottery Reserve Fund.

The biggest percentage increase shows up in estate tax with a 44 percent gain. This past year an additional $13 million of estate tax was paid to the state.

The interest earnings on general revenue during Fiscal Year 1990 totaled $21.7 million. Interest earnings on all of the Treasury's investments totaled $84.1 million for the fiscal year.

Respectfully submitted,

Wendell Bailey

TABLE 7

ANALYSIS OF AVERAGE DAILY BALANCES OF STATE FUNDS

July 1, 1989 - June 30, 1990

	JULY	AUGUST	SEPTEMBER	OCTOBER
Average Daily Balance of State Funds	1,049,752,938.56	951,748,190.58	939,437,954.38	919,216,564.86
Average Daily Invested Balance	1,124,311,452.30	1,002,023,400.06	1,000,996,277.18	982,570,001.12
Average Daily Percentage of State Funds Invested	107%	105%	107%	107%

	NOVEMBER	DECEMBER	JANUARY	FEBRUARY
Average Daily Balance of State Funds	894,932,327.31	845,959,054.26	889,263,500.97	920,224,531.84
Average Daily Invested Balance	942,642,553.15	919,379,935.42	952,841,425.32	984,148,897.74
Average Daily Percentage of State Funds Invested	105%	109%	107%	107%

	MARCH	APRIL	MAY	JUNE
Average Daily Balance of State Funds	946,122,461.52	924,077,741.32	1,109,451,343.17	1,109,338,739.41
Average Daily Invested Balance	1,016,461,366.06	984,923,759.60	1,157,755,794.94	1,172,774,065.60
Average Daily Percentage of State Funds Invested	107%	107%	104%	106%

SUMMARY

Average Daily Balance of State Funds	958,293,779.00
Average Daily Invested Balance	1,020,069,077.33
Average Daily Percentage of State Funds Invested	106%
Average Return on State Funds Invested	7.60%

TABLE 8

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1990
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Advance, Bank of Advance	$ 1,442,935.00
Altenburg, Bank of Altenburg	853,700.00
Alton, Alton Bank	663,445.00
Appleton City, Citizens Bank of Appleton City	807,500.00
Archie, Archie State Bank	250,000.00
Ash Grove, Bank of Ash Grove	1,040,000.00
Aurora, Lawrence County Bank	480,000.00
Ava, Citizens Bank Ava	582,232.00
Belgrade, Belgrade State Bank	1,125,533.00
Belle, Belle State Bank	175,000.00
Belton, Bank 10	737,730.00
Bernie, First Community Bank	1,448,802.00
Bethany, First National Bank of Bethany	1,897,281.00
Bethany, Farmers National Bank of Bethany	218,000.00
Bethany, Bethany Trust Company	2,727,487.00
Blackburn, Blackburn Bank	186,556.00
Bloomfield, Mercantile Bank Stoddard/Bollinger	2,324,000.00
Bloomsdale, Bank of Bloomsdale	1,481,650.00
Blue Springs, Bank of Jacomo	465,000.00
Blue Springs, Blue Springs Bank	300,000.00
Blythedale, Citizens Bank of Blythedale	415,000.00
Bolivar, State Bank of Polk County	1,054,500.00
Boonville, United Missouri Bank of Boonville	207,000.00
Boonville, Boatmens National Bank of Boonville	293,158.00
Bourbon, Bank of Bourbon	140,000.00
Bowling Green, Mercantile Bank	2,807,074.00
Bowling Green, Community State Bank	3,041,261.00
Branson, Ozark Mountain Bank	1,540,000.00
Brookfield, United Missouri Bank North Central	2,593,000.00
Brookfield, Bank of Brookfield/Purdin	1,361,000.00
Brookfield, First Security Bank	29,616.00
Brookfield, First Missouri Federal	465,000.00
Brunswick, Chariton County Bank	1,006,000.00
Buffalo, Buffalo Bank	1,051,653.00
Buffalo, O'Bannon Banking Company	3,848,497.00
Butler, Boatmens Bank of Butler	596,500.00
Cabool, Cabool State Bank	1,623,749.00
California, Farmers & Traders Bank	830,000.00
Camaron, Horizon State Bank	366,000.00
Canton, Canton State Bank	1,073,011.00
Cape Girardeau, Mercantile Bank	1,335,000.00
Cape Girardeau, Boatmens National Bank	6,734,197.00
Cape Girardeau, South East Missouri Bank	540,000.00
Cape Girardeau, First Exchange Bank of Cape Girardeau	2,435,067.00
Carl Junction, Citizens Bank of Carl Junction	436,000.00
Carthage, Boatmens Bank	426,275.00

TABLE 8

Time Deposit - General
Report of the Transactions of the State Treasury
for the Month Ending the 30th Day of June, 1990
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Carthage, United Missouri Bank of Carthage	1,002,500.00
Carthage, Southwest Missouri Bank	1,210,000.00
Caruthersville, First State Bank	2,477,500.00
Caruthersville, National Bank of	687,000.00
Cassville, Commerce Bank of Barry County	100,000.00
Cassville, Boatmens National Bank of Cassville	639,000.00
Centralia, American Bank of Boone Co	836,000.00
Chamois, United Bank of Chamois	345,000.00
Charleston, First Security State Bank	1,435,000.00
Chesterfield, Mega Bank of St. Louis	966,000.00
Chillicothe, Citizens Bank & Trust	4,803,490.00
Chillicothe, Chillicothe State Bank	22,500.00
Chillicothe, Community Bank	930,000.00
Clarksville, Clifford Banking Company	69,000.00
Clayton, Commerce Bank of St. Louis	2,648,500.00
Clayton, Capital Bank & Trust Co	1,560,000.00
Clayton, U. S. National	330,000.00
Clayton, Enterprise Bank	92,000.00
Clayton, Landmark Bank	4,394,724.00
Clayton, Clayton Savings & Loan Assoc	1,280,000.00
Clinton, Citizens State Bank	18,000.00
Clinton, First National Bank	426,000.00
Coffey, Bank of Coffey	333,000.00
Cole Camp, Citizens Farmers Bank	1,407,678.00
Columbia, Boone County National	2,535,000.00
Columbia, First National Bank & Trust Co	1,905,000.00
Columbia, Boatmen's Bank	1,100,000.00
Columbia, Commerce Bank of Columbia	2,269,908.00
Columbia, Century State Bank	930,000.00
Concordia, Alma Bank of Concordia	715,000.00
Concordia, The Concordia Bank	2,858,000.00
Crane, Stone County National	340,000.00
Creighton, Bank of Creighton	847,000.00
Crocker, Bank of Crocker	1,671,500.00
Cuba, Peoples Bank of Cuba	2,704,000.00
Cuba, First Community National Bank	1,022,000.00
Des Peres, Colonial Bank	3,460,000.00
Des Peres, Century Bank	965,000.00
Dexter, Citizens First Financial Bank	180,000.00
Doniphan, Mercantile First National Bank of Doniphan	2,353,821.00
Downing, Bank of Downing	241,775.00
East Prairie, First Bank of East Prairie	862,000.00
Edina, Citizens Bank of Edina	3,463,620.00
Eldon, Mercantile Bank of Eldon	2,248,594.00
Eldon, Citizens Bank of Eldon	952,721.00
Eldorado Springs, Community Bank of Eldorado Springs	587,000.00

TABLE 8

Time Deposit - General
Report of the Transactions of the State Treasury
for the Month Ending the 30th Day of June, 1990
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Eldorado Springs, Tri County State Bank	1,105,000.00
Eminence, Eminence Security Bank	384,424.00
Eureka, Rockwood Bank	92,000.00
Exeter, Security Bank of Southwest Missouri	225,000.00
Fairport, Bank of Fairport	591,962.00
Farmington, Commerce Bank of St. Francois County	110,000.00
Farmington, First State Bank	3,072,000.00
Fayette, Commercial Trust Company	1,658,315.00
Fayette, Exchange Bank of Fayette	543,769.00
Flat River, Bank of the Leadbelt	235,000.00
Forsyth, Boatmens Tri-Lakes	576,080.00
Fredericktown, New Era Bank	605,000.00
Fredericktown, First Exchange Bank	657,000.00
Freeburg, Bank of Freeburg	484,500.00
Fulton, The Callaway Bank	7,505,286.00
Fulton, First National Bank of Fulton	36,450.00
Fulton, Fulton Savings & Loan	92,000.00
Gainesville, Bank of Gainesville	118,000.00
Gallatin, First National Bank of Gallatin	2,350,000.00
Gladstone, First Bank of Gladstone	5,000,000.00
Gladstone, Northland National Bank	92,000.00
Glasgow, Glasgow Savings Bank	494,500.00
Glasgow, Tri County Trust Company	1,559,494.00
Gower, Farmers Bank of Gower	280,000.00
Grant City, Farmers Bank	652,165.00
Green City, Farmers Bank of Green City	170,000.00
Greenfield, Citizens Home Bank	1,044,938.00
Hallsville, State Bank of Hallsville	700,000.00
Hamilton, The Hamilton Bank	938,278.00
Hamilton, Caldwell County Bank	410,179.00
Hannibal, Farmers & Merchants Bank	745,000.00
Hannibal, Hannibal National Bank	225,388.00
Harrisonville, Allen Bank & Trust Co	241,500.00
Hartville, Mercantile Bank	1,058,120.00
Hayti, Bank of Hayti	1,542,000.00
Hermann, Bay-Hermann-Berger Bank	275,000.00
Hermitage, State Bank of Hickory County	1,210,102.00
Higginsville, Higginsville State Bank	300,000.00
Hillsboro, Eagle Bank & Trust Co	860,000.00
Holden, Bank of Holden	1,100,500.00
Holden, Farmers and Commercial Bank	1,050,000.00
Holts Summit, Summit Bank	156,000.00
Hornersville, Merchants and Planters Bank	148,000.00
Houston, The Bank of Houston	744,394.00
Houston, Texas County Bank	370,887.00
Hume, Hume Bank	314,000.00

TABLE 8

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1990 Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Iberia, Bank of Iberia	320,000.00
Imperial, Farmers Bank of Antonia	200,000.00
Irondale, Irondale Bank	327,971.00
Ironton, Iron County Security Bank	1,586,000.00
Jackson, Cape County Bank	3,068,763.00
Jackson, Jackson Exchange Bank & Trust Company	5,405,420.00
Jefferson City, Exchange National Bank	6,409,300.00
Jefferson City, Central Trust Bank	11,033,729.00
Jefferson City, Jefferson Bank of Missouri	5,371,354.00
Jefferson City, United Missouri Bank	1,215,000.00
Jefferson City, City National Savings and Loan	92,000.00
Jonesburg, Jonesburg State Bank	415,000.00
Joplin, Commerce Bank of Joplin	285,012.00
Joplin, First State Bank of Joplin	345,000.00
Joplin, Mercantile Bank	4,630,000.00
Joplin, United Missouri Bank	885,000.00
Kahoka, Kahoka State Bank	972,209.00
Kahoka, Allegiant National Bank	1,359,000.00
Kansas City, Mercantile Bank of Kansas City	6,950,000.00
Kansas City, Commerce Bank of Kansas City	8,528,244.00
Kansas City, Boatmens First National Bank	11,400,000.00
Kansas City, Missouri Bank & Trust Company	93,000.00
Kansas City, Merchants Bank	1,925,000.00
Kansas City, Landmark Bank of Kansas City	485,000.00
Kansas City, Mark Twain Kansas City	4,255,000.00
Kansas City, Union Bank of Kansas City	990,000.00
Kansas City, American Bank of Platte Co.	1,190,000.00
Kansas City, United Missouri City Bank	7,151,900.00
Kansas City, United Missouri Bank	2,515,000.00
Kansas City, Landmark KCI Bank	1,160,000.00
Kansas City, Investors Fiduciary Trust Co.	10,000,000.00
Kansas City, Commerce Bank of Clay County	375,000.00
Kansas City, Superior National Bank	1,058,255.00
Kansas City, First National Bank of Platte County	295,000.00
Kansas City, United Missouri Bank	1,260,000.00
Kansas City 64141, United Missouri Bank of Kansas City	12,983,000.00
Kearney, Kearney Trust Company	591,000.00
Kennett, Kennett National Bank	750,000.00
Kennett, Boatmens Bank of Kennett	2,269,000.00
Kennett, Cotton Exchange Bank	1,281,000.00
Kimberling City, Bank of Kimberling City	1,169,500.00
Kirksville, Bank of Kirksville	3,593,440.00
Kirksville, First National Bank	625,000.00
Knob Noster, Bank of Knob Noster	1,115,078.00
Laddonia, Laddonia State Bank	1,392,863.00
Ladue, Mark Twain Bank, N.A.	50,000.00

TABLE 8

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1990
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
LaGrange, Farmers and Merchants	76,200.00
Lake Ozark, Ozarks National Bank	275,000.00
Lamar, Lamar Trust Company	1,322,000.00
Lamar, First National Bank	422,000.00
Lamar, Barton County State Bank	1,284,565.00
Lamonte, Lamonte Community Bank	449,400.00
Lancaster, Northeast Missouri State Bank	654,005.00
LaPlata, LaPlata State Bank	3,042,748.00
Lathrop, The Lathrop Bank	135,457.00
Lawson, Lawson Bank	712,000.00
Lebanon, Commerce Bank of Lebanon	1,672,185.00
Lebanon, Boatmens National Bank of Lebanon	387,995.00
Lees Summit, Midland Bank	3,800,000.00
Lees Summit, Bank of Lees Summit	95,000.00
Lewistown, Lewistown State Bank	1,929,940.00
Lexington, Boatmens Bank of Lexington	835,000.00
Liberty, Commercial Bank of	188,000.00
Licking, Peoples Security Bank	136,100.00
Lincoln, Farmers Bank of Lincoln	1,414,547.00
Linn, Linn State Bank	713,000.00
Loose Creek, Heritage Bank	171,300.00
Louisiana, Mercantile Bank of Louisiana	2,260,000.00
Louisiana, Bank of Louisiana	560,000.00
Macon, Mercantile Bank of Macon	6,282,775.00
Macon, Macon Atlanta State Bank	1,556,733.00
Malden, First National Bank of Malden	400,000.00
Mansfield, Bank of Mansfield	284,586.00
Maplewood, Pioneer Bank & Trust	1,000,000.00
Marble Hill, Security Bank of Bollinger Co.	50,000.00
Marceline, Regional Missouri Bank	245,000.00
Marshall, Boatmens Bank of Marshall	2,811,000.00
Marshall, Wood & Huston Bank	2,000,000.00
Marshall, Community Bank of Marshall	284,800.00
Marshfield, Webster County Bank	215,000.00
Marshfield, Citizens State Bank	1,430,000.00
Martinsburg, Martinsburg Bank	1,224,369.00
Maryville, Citizens National Bank	4,465,433.00
Maryville, American Bank of NW MO	1,000,000.00
Maryville, First Bank of	2,156,731.00
Maysville, Farmers Bank of Maysville	994,835.00
Memphis, Mercantile Bank of Memphis	1,092,800.00
Metz, Metz Banking Company	632,000.00
Mexico, First National Bank	937,100.00
Moberly, City Bank & Trust Company	1,462,149.00
Moberly, Bank of Cairo Moberly	706,594.00
Monett, Mercantile First National Bank	2,079,274.00

TABLE 8

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1990
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Monett, United Missouri Bank of Monett	2,066,000.00
Monroe City, United Missouri Bank	1,587,000.00
Montgomery City, Mercantile Bank	557,361.00
Monticello, Bank of Monticello	836,600.00
Montrose, Montrose Savings Bank	94,000.00
Mound City, Exchange Bank	1,455,000.00
Mountain Grove, Boatmens Mountain Grove	530,412.00
Mountain View, Bank of Mountain View	1,378,000.00
Napoleon, Napoleon Bank	90,000.00
Neosho, Bank of Neosho	328,020.00
Neosho, Boatmen's National	120,000.00
Nevada, Boatmens Bank of Nevada	431,170.00
Nevada, First National Bank of Nevada	835,000.00
Nevada, Citizens State Bank	1,641,600.00
Nevada, Vernon County Bank	380,578.00
Nevada, Farm & Home Savings Association	5,000,000.00
Newburg, Citizens Bank	50,000.00
Newtown, Citizens Bank of Princeton	150,000.00
Nixa, Peoples Bank of the Ozarks	185,000.00
Norborne, Citizens Bank of Norborne	530,000.00
North Kansas City, Norbank	540,000.00
Odessa, Bank of Odessa	4,592,696.00
Old Monroe, Bank of Old Monroe	807,695.00
Oregon, Zook & Roecker State Bank	470,000.00
Oregon, Citizens Bank of Oregon	693,500.00
Osage Beach, First Bank Centre	94,000.00
Osage Beach, Central Bank	3,112,700.00
Osceola, St. Clair County State Bank	627,001.00
Owensville, Charter 1 Bank	207,000.00
Ozark, Landmark Bank of Ozark, N.A.	2,000,000.00
Ozark, Ozark Bank	2,060,000.00
Pacific, Pacific National Bank	285,000.00
Palmyra, Palmyra State Bank	996,737.00
Paris, Paris National Bank	385,000.00
Paris, United Missouri Bank of Paris	868,750.00
Parkville, Farley State Bank	50,000.00
Perry, Perry State Bank	1,317,515.00
Perryville, Bank of Perryville	2,591,703.00
Perryville, Mercantile Bank	2,546,400.00
Perryville, First National Bank of Perryville	875,000.00
Piedmont, First Midwest Bank	123,000.00
Pilot Grove, Citizens Bank of Pilot Grove	1,692,983.00
Plato, Bank of Plato	94,000.00
Platte City, Platte County Bank	233,079.00
Pleasant Hope, Pleasant Hope Bank	1,225,000.00
Polo, Farmers Bank of Polo	272,002.00

TABLE 8

Time Deposit - General
Report of the Transactions of the State Treasury
for the Month Ending the 30th Day of June, 1990
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Poplar Bluff, First Midwest Bank	95,000.00
Poplar Bluff, Mercantile Bank of Poplar Bluff	2,709,000.00
Poplar Bluff, Commerce Bank of Poplar Bluff	799,708.00
Purdy, First State Bank of Purdy	3,602,500.00
Raymore, Community Bank of Raymore	445,000.00
Republic, First National Bank	290,000.00
Rhineland, Peoples Savings Bank	1,061,130.00
Richland, Boatmens Bank of Pulaski County	686,430.00
Richmond, Boatmens National Bank of Richmond	1,034,900.00
Richmond, Ray County Bank	515,052.00
Risco, Farmers State Bank	315,000.00
Rock Port, Bank of Atchison County	1,705,053.00
Rock Port, Citizens Bank & Trust	1,152,315.00
Rolla, Phelps County Bank	1,566,000.00
Rolla, Boatmen's Bank	455,000.00
Rolla, American Bank of Rolla	2,455,000.00
Rolla, Central Federal Savings	92,000.00
Rosendale, Farmers State Bank	150,000.00
Rothville, Bank of Rothville	376,000.00
Rushville, Rushville State Bank	319,000.00
Salem, Bank of Salem	656,775.00
Salem, Dent County Bank	120,000.00
Salem, First National Bank of Salem	207,212.00
Salisbury, Merchants and Farmers Bank	152,000.00
Schell City, Farmers State Bank	376,440.00
Sedalia, Third National Bank	643,827.00
Sedalia, Community Bank of Pettis	575,000.00
Sedalia, Central Bank of Missouri	614,700.00
Seligman, Bank of Seligman	100,000.00
Shelbyville, Citizens National Bank	150,000.00
Shell Knob, Community Bank	93,000.00
Shrewsbury, Heritage National Bank	955,000.00
Sikeston, Mercantile Bank	204,000.00
Sikeston, Bank of Sikeston	3,963,000.00
Sikeston, First Financial Bank	1,073,878.00
Sikeston, First National Bank of Sikeston	3,594,000.00
Silex, Silex Banking Company	815,000.00
Slater, State Bank of Slater	209,500.00
Smithville, Citizens Bank & Trust Company	1,000,000.00
Sparta, The Citizens Bank of Sparta	840,482.00
Springfield, Boatmens National Bank of Springfield	9,350,000.00
Springfield, Commerce Bank	110,000.00
Springfield, Mercantile Bank	293,400.00
Springfield, United Missouri Bank of Springfield	2,021,125.00
Springfield, Metropolitan National Bank	459,738.00
Springfield, Citizens National Bank	92,000.00

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Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1990
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Springfield, Empire Bank.	3,050,000.00
Springfield, Great Southern S & L Banking	9,588,000.00
St. Ann, Centennial Bank.	92,000.00
St. Ann, Mega Bank of St. Ann	1,235,000.00
St. Charles, Bank of St. Charles County	94,000.00
St. Charles, Landmark Bank.	728,000.00
St. Charles, St. Charles Federal S & L.	92,000.00
St. Charles, Mega Bank of St. Charles County.	285,000.00
St. Clair, Farmers and Merchants Bank	888,000.00
St. Elizabeth, Bank of St. Elizabeth.	846,991.00
St. Johns, St. Johns Bank and Trust	3,760,000.00
St. Joseph, American National Bank.	5,727,000.00
St. Joseph, United Missouri Bank Northwest.	100,000.00
St. Joseph, The Bank of St. Joseph.	3,020,000.00
St. Joseph, Commerce Bank of St. Joseph	92,180.00
St. Louis, Boatmens National Bank of St. Louis.	13,735,000.00
St. Louis, Mercantile Bank.	38,800,000.00
St. Louis, Bremen Bank & Trust.	1,836,000.00
St. Louis, Jefferson Bank & Trust Company	2,830,000.00
St. Louis, Southside National Bank.	4,920,000.00
St. Louis, Eagle Bank & Trust Company	310,000.00
St. Louis, Southwest Bank	5,250,000.00
St. Louis, Gateway National Bank.	60,000.00
St. Louis, Missouri State Bank & Trust Company.	580,000.00
St. Louis, Bank of South County	400,000.00
St. Louis, Commercial Bank of West Port	142,000.00
St. Louis, First Bank & Trust Co.	1,813,052.00
St. Louis, United Missouri Bank	3,246.00
St. Louis, Citizens Bk of Greater St. Louis, Maplewood.	4,370,000.00
St. Louis, Farm Credit Bank	22,000,000.00
St. Louis, United Postal Savings.	5,000,000.00
St. Marys, First Fin. Ste. Genevieve Co	50,000.00
St. Peters, Duchesne Bank	92,000.00
St. Robert, First State Bank of St. Robert.	360,000.00
St. Robert, Security Bank of Pulaski Co	575,000.00
Stanberry, Farmers State Bank	1,928,142.00
Ste. Genevieve, Mercantile Bank of Ste. Genevieve	935,000.00
Ste. Genevieve, Bank of Ste. Genevieve.	1,019,731.00
Steele, Bank of the Bootheel.	1,645,000.00
Steelville, Peoples Bank	92,000.00
Stockton, Sac River Vally Bank.	492,768.00
Stover, Farmers Bank of Stover.	797,000.00
Strafford, The Greene County Bank	300,000.00
Sturgeon, Sturgeon State Bank	642,000.00
Sugar Creek, Sterling National Bank	1,000,000.00
Sullivan, Bank of Sullivan.	1,430,575.00

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Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1990 Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Sullivan, Meramec State Bank	100,000.00
Summersville, Summersville State Bank	1,158,500.00
Sunrise Beach, Community Bank of the Ozarks	94,000.00
Sweet Springs, Chemical Bank	1,014,450.00
Thayer, Bank of Thayer	1,036,000.00
Trenton, Mercantile Bank	940,100.00
Trenton, Trenton Trust Company	2,325,521.00
Troy, Peoples Bank & Trust	288,000.00
Troy, Boatmens Bank of Troy	1,223,646.00
Union, American Bank	1,175,000.00
Union, United Bank of Union	2,916,000.00
Union Star, First Security Bank	675,000.00
Unionville, Farmers Bank of Unionville	3,000,000.00
University City, Royal Banks of Missouri	3,503,000.00
Urbana, Bank of Urbana	502,960.00
Urich, Bank of Urich	210,000.00
Van Buren, Carter County State Bank	498,729.00
Vandalia, Boatmen's Bank of Vandalia	467,000.00
Versailles, American Bank of Morgan County	199,600.00
Versailles, Bank of Versailles	2,450,821.00
Viburnum, Quad County State Bank	310,000.00
Vienna, Maries County Bank	2,738,897.00
Warrensburg, Citizens-Jackson County Bank	7,908,150.00
Warrensburg, United Missouri Bank of Warrensburg	247,598.00
Warrensburg, Bank of Warrensburg	270,000.00
Warsaw, United Missouri Bank of Warsaw	1,817,000.00
Washington, Bank of Washington	5,176,000.00
Washington, Mercantile Bank	3,566,000.00
Washington, Washington Savings & Loan	92,000.00
Wellington, Lafayette County Bank	56,000.00
West Plains, Boatmen's National Bank	3,130,500.00
West Plains, Missouri Southern Bank	302,479.00
Weston, Bank of Weston	1,079,624.00
Willow Springs, Mercantile Bank of Willow	1,665,423.00
Windsor, First Communtiy Bank	97,286.00
Wyaconda, Peoples Bank of Wyaconda	940,000.00
TOTAL BY SOURCE	**636,706,766.00**

TABLE 9

State of Missouri List of Balances in Several Funds

JUNE 29, 1990

Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
GENERAL REVENUE	234,647,709.20	3,962,092,075.43	195,572,654.08	2,704,415,462.95	1,488,178,013.35	199,718,962.41
ABANDONED FUNDS	180,032.30	7,744,449.30	744,000.00	2,471,653.53	6,046,324.00	150,504.07
ABANDONED MINE RECLAMATION	12,913.91	1,082.88	.00	.00	.00	13,996.79
ADJUTANT GENERAL FEDERAL	121,117.63	4,000,324.45	.00	3,233,539.88	788,335.31	99,566.89
ADJUTANT GENERAL REVOLVING FD	31,719.31	31,609.79	.00	31,707.85	.00	31,621.25
AGRICULTURAL DEVELOPMENT FUND	196,132.72	3,494,967.61	926.39	3,399,293.95	64,091.19	138,641.58
AGRICULTURE BOND TRUSTEE	.00	.00	.00	.00	.00	.00
AID DEPENDENT CHILDREN FED	2,320,817.72	134,113,424.45	.00	131,985,275.83	5,307.85	4,443,658.49
ALTERNATIVE CARE TRUST FUND	873,253.34	3,629,637.75	.00	2,511,527.39	.00	1,991,363.70
ANTIRESESSION FISCAL ASST FED	.14	.00	.00	.00	.00	.14
APPLE MERCHANDISING FUND	7,866.28	7,226.03	.00	5,094.00	.00	9,998.31
AQUACULTURE MARKETING DEV FUND	.00	2,980.76	.00	.00	.00	2,980.76
ASBESTOS FEE SUBACCOUNT	.00	135,550.80	.00	.00	.00	135,550.80
ATHLETIC FUND	49,552.39	76,272.83	300.36	67,831.91	14,452.51	43,841.16
ATTORNEY GENERAL ANTI-TRUST RV	4,358.70	.00	128,500.00	99,840.67	19,776.17	13,241.86
ATTORNEY GENERAL COURT COST FD	17,829.48	4,505.54	185,000.00	188,940.10	.00	18,393.92
ATTORNEY GENERAL FEDERAL & OTH	47,654.75	.00	.00	.00	47,654.75	.00
AVIATION TRUST FUND	235,204.95	.00	78,044.85	177,020.00	.00	136,229.80
BABLER MEMORIAL STATE PARK FD	718,883.61	131,877.47	.00	197,748.41	254,734.20	398,278.47
BABLER MEMORIAL STK & SEC TR	.00	.00	235,000.00	.00	.00	235,000.00
BD OF EMBALMERS & FUNERAL DIR	419,369.96	342,552.31	.00	200,618.62	74,930.03	486,373.62
BLIND PENSION FUND	2,597,290.72	11,974,034.23	1,657,475.00	11,379,323.55	1,657,838.60	3,191,637.80
BOARD OF ACCOUNTANCY FUND	397,726.13	825,644.36	.00	406,494.25	38,830.93	778,045.31
BOARD OF BARBERS EXAMINERS FD	185,028.64	170,496.00	.00	105,880.76	27,911.74	221,732.14
BOARD OF CHIROPRACTIC EXAMINER	202,722.54	230,436.50	.00	157,337.35	55,683.24	220,138.45
BOARD OF COSMETOLOGY FUND	195,208.39	1,464,591.30	.00	516,330.08	358,101.08	785,368.53
BOARD OF OPTOMETRY FUND	155,371.06	81,324.00	.00	50,057.86	27,985.81	158,651.39
BOARD OF PHARMACY FUND	166,736.68	662,294.41	.00	392,747.09	198,502.01	237,781.99
BOARD OF PODIATRY FUND	32,311.00	36,582.00	.00	18,748.18	19,167.85	30,976.97
BOARD OF REG FOR HEALING ARTS	1,445,318.55	1,325,592.25	.00	1,218,317.49	521,050.61	1,031,542.70
BOARD OF VETERINARY FUND	84,220.96	107,573.00	.00	63,519.34	11,492.52	116,782.10

TABLE 9

State of Missouri List of Balances in Several Funds

JUNE 29, 1990

Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
CASH OPERATING RESERVE FUND	163,447,214.56	10,737,424.05	111,509,447.40	.00	108,000,000.00	177,694,086.01
CENTRAL CHECK MAILING SERV REV	34,929.00	24,924.00	1,456.34	21,933.20	1,456.34	37,919.80
CHILDREN SERVICE COMMISSION FD	8,112.05	1,137.46	.00	878.26	649.51	7,721.74
CHILDRENS TRUST FEDERAL	117,743.63	.00	.00	89,257.37	28,486.26	.00
CHILDRENS TRUST FUND	1,740,466.79	449,896.27	615,685.26	466,612.70	106,159.73	2,233,275.89
COAL MINE LAND RECLAMATION FD	2,383,540.61	396,766.39	.00	19,652.88	4,122.76	2,756,531.36
COMMITTEE OF PROF COUNSELORS	50,445.59	157,440.00	.00	85,229.04	34,972.19	87,684.36
COMMODITY COUNCIL MERCHANISING	275,181.56	5,347,106.20	.00	5,356,092.79	7,927.63	258,267.34
CONFEDERATE MEM ST PK PEPTY FD	69,143.35	5,430.56	.00	.00	6,500.00	68,073.91
CONFEDERATE MEMORIAL STK & SEC	.00	.00	6,500.00	.00	.00	6,500.00
CONSERVATION COMMISSION FUND	16,969,022.90	84,252,997.22	.00	73,281,498.02	6,493,869.02	21,446,653.08
COUNTY AID ROAD TRUST FUND	3,133,732.51	.00	50,374,143.50	53,507,161.41	.00	714.60
COUNTY OFFICERS COMPENSATION	.00	.00	.00	.00	.00	.00
CRIME VICTIMS COMPENSATION FD	1,186,671.14	3,858,991.56	.00	1,878,422.24	20,765.18	3,146,475.28
CRIMINAL RECORD SYSTEM	266,087.00	157,694.50	.00	70,161.51	3,649.93	349,970.06
CRIPPLED CHILDRENS FUND	220,745.21	317,178.74	.00	220,289.61	.00	317,634.34
DEBT OFFSET ESCROW FUND	1,325,610.94	96,739.29	3,243,019.04	2,525,425.28	41,027.85	2,098,916.14
DED COM DEV BLK GRT ADM	12,166.16	623,628.03	.00	497,633.59	124,764.12	13,396.48
DED COM DEV BLK GRT PASS THRGH	341,602.53	23,926,412.90	.00	23,764,874.60	.00	503,140.83
DED COUNCIL ARTS FED & OTHER	7,945.59	563,162.94	.00	533,264.26	32,217.45	5,626.82
DED FEDERAL & OTHER	6,786.43	448,305.60	.00	327,397.27	64,044.97	63,649.79
DEPARTMENT OF REVENUE FEDERAL	3,355.30	172,200.49	.00	142,600.89	21,140.12	11,814.78
DEPT ECON DEV WOMENS COUNCIL	39,761.56	35,403.22	.00	65,047.71	7,436.71	2,680.36
DEPT ELEM & SEC ED FED & OTHER	1,661,962.53	207,041,352.15	.00	206,226,309.05	1,257,726.00	1,219,279.63
DEPT HEALTH DOCUMENT SERVICES	78,830.86	124,444.50	.00	45,757.16	58,073.70	99,444.50
DEPT HEALTH INST GIFT TR	230,875.92	24,767.93	.00	95,556.10	.00	160,087.75
DEPT L&I REL CRIME VICTIMS FED	985.18	373,000.00	.00	372,074.70	.00	1,910.48
DEPT MENTAL HLTH PROG IMP FED	114,340.44	.00	.00	.00	114,340.44	.00
DEPT NATURAL RES LD & WTR FED	97,440.01	.00	.00	14,314.50	.00	83,125.51
DEPT NATURAL RESOURCES FED	1,808,303.68	23,521,771.60	15,386.10	20,546,498.54	1,998,122.19	2,800,840.65
DEPT OF AGRUCULTURE FEDERAL	24,941.43	265,299.16	.00	193,614.60	37,995.97	58,630.02

TABLE 9

State of Missouri List of Balances in Several Funds

JUNE 29, 1990

Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
DEPT OF HEALTH FEDERAL	2,455,412.84	88,509,604.23	.00	87,451,902.84	2,233,033.54	1,280,080.69
DEPT OF HEALTH-DONATED	425.00	.00	.00	.00	.00	425.00
DEPT OF HIGHER EDUCATION FED	166,778.41	4,696,552.38	.00	4,737,128.10	68,429.59	57,773.10
DEPT OF MENTAL HEALTH FEDERAL	4,081,494.65	32,918,090.31	.00	33,782,029.25	1,259,700.25	1,957,855.46
DEPT OF REVENUE INFRM SYSTEM	239,706.92	2,741,754.20	.00	1,724,100.16	864,604.82	392,756.14
DEPT OF TRANSPORTATION FED	173,422.67	6,387,796.40	.00	6,379,106.63	101,682.82	80,429.62
DEPT PUB SAF HWY SAFETY FED	93,534.71	3,356,392.99	.00	3,272,633.47	121,838.88	55,455.35
DEPT PUBLIC SAFETY	883,496.70	5,871,981.79	.00	5,626,269.75	135,290.55	993,918.19
DEPT SOC SER EDUCATIONAL IMPV	828,686.65	1,218,694.69	.00	774,431.27	158,655.51	1,114,294.56
DEPT SOCIAL SERV FEDERAL & OTH	449,337.40	10,450,525.83	.00	8,625,006.61	1,430,233.26	844,623.36
DEPT SOCIAL SERVICES ADM TRUST	179,123.22	634,112.80	.00	177,893.04	482,741.80	152,601.18
DISPROPORTIONATE SHARE FUND	190,335.55	3,321,587.31	.00	3,511,922.86	.00	.00
DIV FAMILY SERVICE DONATION FD	1,431.75	7,962.92	.00	9,394.67	.00	.00
DIV OF AGING FED & OTHER	1,527,467.09	37,335,610.76	.00	35,334,708.72	1,794,803.49	1,733,565.64
DIV OF JOB DEV & TRAINING	285,866.40	47,264,316.46	.00	46,938,281.54	351,718.36	260,182.96
DIV OF LABOR STANDARDS FEDERAL	22,566.35	535,824.00	.00	460,041.51	67,413.48	30,935.36
DIV OF VETERANS AFFAIRS-FED	451,810.17	2,141,618.50	.00	2,321,510.05	2,666.27	269,252.35
DIV OF WORKERS COMP FEDERAL	4,968.32	78,333.00	.00	59,151.36	11,230.70	12,919.26
DIV OF YOUTH SERVICE FEDERAL	758,203.88	5,258,158.69	.00	3,763,653.58	617,661.24	1,635,047.75
DIVISION OF AGING DONATION	1,574.31	.00	.00	.00	.00	1,574.31
DIVISION OF CORRECTIONS FED	399,264.77	1,155,507.00	.00	942,518.92	89,053.69	523,199.16
DIVISION OF FAMILY SERVICES FD	21,788,608.89	186,424,920.69	.00	173,573,381.90	19,722,844.40	14,917,303.28
DNR COST ALLOCATION	.00	.00	1,284,561.00	983,271.93	232,816.73	68,472.34
EDONOMIC DEVELOPMENT RESERV FD	558,526.96	.00	800,000.00	760,704.16	.00	597,822.80
ELLIS FISCHEL INST GIFT TR FD	461,089.71	150,027.48	.00	3,550.36	.00	607,566.83
ENERGY SET ASIDE PROGRAM	9,251,220.87	725,151.57	8,630.37	302,981.86	8,630.37	9,673,390.58
ESCHEATS FUND	4,790,063.18	822,613.75	.00	158,839.92	401,943.80	5,051,893.21
EXCELLENCE IN EDUCATION FUND	7,235,004.29	1,599,140.82	29,467,582.00	32,452,468.96	153,927.97	5,695,330.18
FAIR SHARE FUND	2,362,411.36	24,814,425.39	.00	24,850,373.79	.00	2,326,462.96
FEDERAL AND OTHER	18,565.31	104,763.34	.00	114,401.62	.00	8,927.03
FEDERAL REVENUE SHARING TR FD	3,514.16	3,163.30	.00	6,677.46	.00	.00

TABLE 9

State of Missouri List of Balances in Several Funds

JUNE 29, 1990

Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
FEMA-CRIME INSURANCE PROGRAM	112,580.62	20,000.00	.00	35,865.87	7,743.94	88,970.81
GENERAL ASSEMBLY-FEDERAL	.00	.00	.00	.00	.00	.00
GOVERNORS COMM EMP HANDCAP FED	184.64	4,776.12	.00	4,228.00	550.00	182.76
GRADE CROSSING FUND	2,021,073.03	32,660.25	.00	267,072.96	.00	1,786,660.32
GRAIN INSPECTION FEES	1,206,656.42	2,398,752.80	.00	1,950,577.94	324,287.02	1,330,544.26
HANDICAPPED CHILDREN'S TR FD	.00	.00	.00	.00	.00	.00
HAZARDOUS WASTE FUND	867,710.83	646,180.76	.00	404,525.46	135,792.38	973,573.75
HAZARDOUS WASTE REMEDIAL FUND	5,719,913.31	2,229,514.01	5,755.57	1,780,074.80	451,697.67	5,723,410.42
HEALTH SPA REGULATORY FUND	7,600.00	8,075.00	.00	.00	.00	15,675.00
HIGHER ED INST GIFT TR FUND	315,538.59	15,022.07	.00	6,000.00	.00	324,560.66
HIGHWAY PATROL ACADEMY FUND	98,736.41	238,825.98	.00	311,965.92	055.00	25,541.47
HIGHWAY REVENUE GENERATING	.00	.00	1,288,048.00	847,212.04	32,386.38	408,449.58
HISTORIC PRESERVATION REVOLV	459,397.91	126,264.23	.00	49,899.93	6,158.55	529,603.66
HOUSE OF REPRESENTATIVE REVOLV	22,232.33	31,639.09	.00	18,559.50	16,535.85	18,776.07
HUMAN RIGHTS COMMISSION - FED	2.25	273,629.00	.00	197,663.09	51,247.48	24,720.68
HWY PATROL MTR VEHICLE REV FD	1,839,160.66	2,676,730.02	.00	2,697,819.05	.00	1,818,071.63
INDUSTRIAL DEVELOPMENT FUND	.00	.00	.00	.00	.00	.00
INMATE REVOLVING FUND	133,190.96	1,630,405.35	.00	1,452,439.42	136,445.31	174,711.58
INSURANCE CONTINUING ED TRUST	.00	173,545.38	.00	31,575.73	969.59	141,000.06
INSURANCE EXAMINERS SICK LEAVE	14,968.25	55,365.26	.00	33,496.26	5,987.96	30,849.29
LEGAL DEFENSE AND DEFENDER FD	20,326.79	238,588.43	7,571.28	141,315.53	.00	125,170.97
LIBRARY SERVICE FUND	365.04	.00	.00	.00	.00	365.04
LIVESTOCK DEALER LAW ENF & ADM	9,250.88	13,673.17	.00	2,500.00	.00	20,424.05
LIVESTOCK SALES & MARKET FE FD	.00	7,535.00	.00	.00	.00	7,535.00
LOCAL GOVRN ENERGY CONSERVATN	.00	081.83	3,000,000.00	.00	.00	3,000,081.83
LOCAL RECORDS PRESERVATION	.00	653,243.85	.00	.00	.00	653,243.85
LOTTERY ENTERPRISE ACCT	18,961,770.75	141,345,238.31	.00	65,785,281.10	76,257,379.22	18,264,348.74
LOTTERY RESERVE ACCOUNT	.00	.00	.00	.00	.00	.00
MANUFACTURED HOUSING	.00	189,915.50	.00	.00	.00	189,915.50
MARKETING DEVELOPMENT FUND	81,247.22	423,526.76	.00	371,162.82	25,969.46	107,641.70
MCSAP/ DIV TRANSPORTATION FED	37,847.49	220,909.24	.00	156,030.97	25,733.96	76,991.80

TABLE 9

State of Missouri List of Balances in Several Funds

JUNE 29, 1990

Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
MENTAL HEALTH CENTRAL SUPPLY	215,446.10	107,093.90	2,520,727.64	2,836,858.44	6,398.85	10.35
MENTAL HEALTH INST GIFT TR FD	966,507.86	698,169.90	22,158.93	583,466.73	16,927.51	1,086,442.45
MERAMEC-ONONDAGA ST PARK FD	682,404.59	57,103.53	.00	28,059.00	1,526.90	709,922.22
MERCHANDISING PRACTICES REVLV	437,928.62	466,944.97	.00	242,642.28	37,851.67	624,379.64
METALLIC MINERAL WASTE MANAGE	.00	111,221.64	.00	.00	.00	111,221.64
MICROFILMING REVOLVING TR FD	85,189.61	11,223.21	269,798.79	302,383.21	28,790.87	35,037.53
MINED LAND RECLAMATION FUND	1,126,972.05	281,869.22	422.21	139,697.92	21,191.66	1,248,373.90
MISSOURI AIR POLLUTION CONTROL	1,015,962.74	649,334.41	1,837.94	471,137.87	88,067.56	1,107,929.66
MISSOURI BREEDERS FUND	54,240.04	4,679.75	.00	.00	.00	58,919.79
MISSOURI CLEAN WATER FUND	25,832.96	70,425.52	.00	58,047.99	21,948.24	16,262.25
MISSOURI DENTAL BOARD	657,367.43	534,836.91	.00	396,631.98	60,920.68	734,651.68
MISSOURI DISASTER	1,772.44	1,401,192.00	400,000.00	1,652,169.29	.00	150,795.15
MISSOURI HORSE RACING COMM	164,363.61	13,447.52	.00	.00	164,363.61	13,447.52
MISSOURI JOB DEVELOPMENT	3,843,147.96	238.61	4,800,000.00	6,086,985.52	.00	2,556,401.05
MISSOURI REAL ESTATE COMM FD	1,697,487.48	936,468.60	.00	642,426.50	164,857.83	1,826,671.75
MISSOURI VETERANS HOME FUND	438,969.95	7,497,847.23	.00	5,583,615.33	1,778,170.68	575,031.17
MO OFFICE OF PROSECUTION SERV	46,218.87	188,183.66	.00	206,801.97	23,977.32	3,623.24
MO PROSPECTIVE TEACHERS LOAN	7,713.95	1,432.00	.00	.00	.00	9,145.95
MO REHABILITATION CENTER	275,386.51	8,030,272.21	726,234.36	7,257,493.95	847,217.50	927,181.63
MO WATER PROJECTS RECREATION	30.27	.00	.00	.00	.00	30.27
MO. PROS ATT & POL SUB REIMB	3,243.15	.00	.00	.00	.00	3,243.15
MOTOR FUEL TAX FUND	16,035,920.98	555,478,455.39	.00	80,260,742.23	474,849,633.74	16,404,000.40
MOTOR VEHICLE COMMISSION	.00	852,615.40	.00	190,870.81	11,449.03	650,295.56
NATURAL RESOURCES DOCUMENT SER	156,972.46	176,179.55	181.25	86,348.51	57,040.18	189,944.57
NATURAL RESOURCES PROTECTION	9,798.64	99,161.86	.00	34,881.98	6,378.10	67,700.42
OFFICE OF ADM REVOLV TRUST FD	1,988,064.90	3,821,835.19	22,797,444.01	25,193,653.28	922,315.28	2,491,375.54
OFFICE OF ADMINISTRATION FED	77,600.20	3,073,742.22	.00	3,063,967.10	14,808.04	72,567.28
OFFICE OF ADMINISTRATION FED	.31	.00	.00	.00	.00	.31
OIL & GAS REMEDIAL FD	7,190.00	.00	.00	.00	.00	7,190.00
P JOHNSON-TRAVIS MEM S G TR FD	189,711.43	20,640.04	.00	.00	.00	210,351.47
P JOHNSON-TRAVIS STK & SEC TR	22,380.00	2,000.00	.00	.00	.00	20,380.00

TABLE 9
State of Missouri List of Balances in Several Funds
JUNE 29, 1990
Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
PARKS-STATE SALES TAX	28,895,118.91	23,054,040.82	023.40	22,640,401.12	3,160,398.25	26,948,336.96
PETROLEUM INSPECTION FEES	600,145.61	937,525.29	.00	1,124,647.94	163,145.97	249,876.99
PETROLEUM VIOLATION ESCROW FD	37,478,103.97	7,895,772.18	.00	9,673,748.36	3,182,208.37	32,517,919.42
POLITICAL SUBDIVISION REIMBURS	360.35	.00	.00	.00	.00	360.35
PROCEEDS SURPL PROPERTY SALES	111,597.26	587,751.52	.00	413,243.84	6,568.29	279,536.65
PROFESSIONAL LIABILITY REVW BD	.00	.00	.00	.00	.00	.00
PROFESSIONAL REGISTRATION FEES	156,584.01	1,136.74	787,814.00	695,882.70	163,093.08	86,558.97
PROSECUTING & CIRCUIT ATT RET	.00	250,505.96	.00	22,011.01	3,167.91	225,327.04
PUBLIC SERVICE COMMISSION FD	1,224,185.19	8,957,711.11	.00	7,253,911.95	1,547,672.83	1,380,311.52
RAILROAD EXPENSES	35,145.18	338,131.44	.00	290,418.35	62,018.68	20,839.59
SAFE DRINKING WATER FUND	215,223.03	77,134.60	181.25	38,932.51	14,391.70	238,852.17
SCHOOL DISTRICT TRUST FUND	32,374,991.86	406,279,552.84	231.49	404,520,746.22	2,645,351.61	31,488,678.36
SCHOOL FOR THE BLIND FEDERAL	184,280.47	408,642.00	.00	604,371.68	74,907.60	113,643.19
SCHOOL FOR THE BLIND TRUST FD	192.73	894,913.06	.00	715,987.11	.00	179,118.68
SCHOOL FOR THE DEAF FEDERAL	101,076.67	383,630.00	.00	317,949.20	51,146.43	115,611.04
SCHOOL FOR THE DEAF TRUST FUND	23.81	13,589.39	.00	13,613.20	.00	.00
SECRETARY STATE INST GIFT TR	56,450.66	1,018,307.43	.00	.00	.00	1,074,758.09
SENATE REVOLVING FUND	21,507.50	27,704.80	.00	21,000.00	.00	28,212.30
SERVICE TO VICTIMS FUND	508,116.21	919,629.65	.00	334,694.74	.00	1,093,051.12
SMITH MEMORIAL ENDOWMENT	400,823.65	31,712.58	.00	35,820.54	.00	396,715.69
SOCIAL SECURITY CONTRIBUTIONS	102,380.69	.00	78,727,873.32	78,485,048.51	242,824.81	102,380.69
SOIL-STATE SALES TAX	48,523,910.08	25,538,542.58	.00	24,013,825.06	566,548.21	49,482,079.39
SPECIAL EMPLOYMENT SECURITY FD	4,373,307.92	618,377.38	81,549.65	353,122.96	592.74	4,719,519.25
ST AUDITORS REVOLVING TRUST FD	188,125.96	325,642.70	.00	413,455.70	81,295.85	19,017.11
ST HEALTH PLANNING & DEV AGCY	.00	.00	.00	.00	.00	.00
ST. BD ARCHT ENGR LND SURVEYOR	449,336.50	520,050.00	.00	350,643.82	48,973.84	569,768.84
ST. ENVIRONMENTAL IMP AUTHORI	.48	.00	.00	.00	.00	.48
STATE AUDITOR FEDERAL	627,844.45	387,434.00	.00	378,998.01	68,021.42	568,259.02
STATE BOARD OF NURSING FUND	1,378,868.51	1,280,088.61	.00	660,303.05	737,998.83	1,260,655.24
STATE CANCER CENTER FUND	4,557,040.34	6,773,021.74	.00	6,899,020.97	377,334.86	4,053,706.25
STATE ELECTIONS SUBSIDY FUND	.00	.00	.00	.00	.00	.00

TABLE 9

State of Missouri List of Balances in Several Funds

JUNE 29, 1990

Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
STATE EMERGENCY MANGEMENT	205,076.45	2,372,889.72	.00	2,122,346.27	205,054.60	250,565.30
STATE FAIR FEES FUND	137,505.56	2,034,534.14	.00	1,964,388.56	73,337.46	134,313.70
STATE FAIR TRUST FUND	7,270.61	7,318.34	.00	6,764.33	.00	7,824.62
STATE FORENSIC LABORATORY FUND	210,000.00	250,000.00	.00	259,226.33	.00	200,773.67
STATE GUARANTY STUDENT LOAN FD	15,151,266.76	26,642,136.71	.00	20,180,553.50	155,021.42	21,457,828.55
STATE HIGHWAY DEPARTMENT FUND	1,120,010.37	151,623,011.11	290,944,829.14	194,464,354.12	246,122,063.40	3,101,433.10
STATE LAND SURVEY PROGRAM	340,390.04	844,968.20	8,630.37	593,189.49	146,548.65	436,989.73
STATE LEGAL EXPENSE FUND	243,465.70	2,971.20	3,999,298.50	4,058,310.48	28,221.20	159,203.72
STATE MILK BOARD FUND	592,021.25	1,502,260.78	.00	1,633,890.60	15,672.30	444,719.13
STATE PARK REVOLVING FUND	149,167.33	24,478.98	.00	31,393.86	2,906.00	139,346.45
STATE PARKS EARNINGS FUND	4,229,204.69	2,805,418.89	.00	2,182,428.99	110,834.16	4,741,360.43
STATE PUBLIC SCHOOL FUND	91,157.95	2,347,022.66	380,066.71	2,794,856.93	.00	23,390.39
STATE RETIREMENT CONTRIBUTIONS	.00	.00	150,124,483.64	150,124,483.64	.00	.00
STATE ROAD FUND	63,308,676.10	274,137,087.25	364,206,964.56	605,330,019.62	10,847,492.03	85,475,216.26
STATE SCHOOL MONEYS FUND	16,677,562.05	54,643,531.67	1,087,044,588.00	1,142,377,914.62	2,117.53	15,985,649.57
STATE SCHOOLS TEXTBOOK	57,509.58	165,267.04	.00	158,110.09	.00	64,666.53
STATE SEMINARY FUND	390.80	665,000.00	.00	665,192.50	.00	198.30
STATE SEMINARY MONEYS FUND	42,593.75	263,291.26	.00	305,885.01	.00	.00
STATE TRANSPORTATION FUND	469,229.45	.00	630,479.83	368,098.00	427.17	731,184.11
STATE TREASURER INST GIFT TR	188,373.63	.00	.00	151,883.95	.00	36,489.68
SUPREME COURT FED & OTHER	3,754.65	14,500.00	.00	14,656.51	3,598.14	.00
SUPREME CRT PUBLICATIONS REV	84,992.92	63,166.55	.00	36,133.11	38,622.38	75,403.98
THIRD ST BLDG POST TX ACT 1986	.00	.00	.00	.00	.00	.00
THIRD ST BLDG PRE TAX ACT86	83,835,654.24	7,888,265.01	.00	5,808,653.72	50,001,878.85	35,913,386.68
THIRD STATE BUILDING TRUST FD	19,337,391.36	.00	50,000,000.00	43,378,852.24	87,291.34	25,871,447.78
THRD ST BLD BD I&S PRE TX ACB6	52,197,633.26	4,117,228.50	45,245,464.81	48,791,702.16	.00	52,768,624.41
THRD ST BLD BD I&S TAX ACT 86	7,330,429.82	642,452.50	5,945,635.18	6,642,170.00	.00	7,276,347.50
THRD ST BLDG TR FD PRETX ACT86	5,026,391.73	.00	.00	.00	.00	5,026,391.73
TITLE XIX PATIENT PLACEMENT FD	939,343.83	11,471,229.54	.00	11,510,733.53	.00	899,839.84
TITLE XIX-FEDERAL	2,417,974.85	494,943,237.00	.00	493,416,953.56	212,611.88	3,731,646.41
TORT VICTIM COMPENSATION	150.00	500.00	.00	.00	.00	650.00

TABLE 9

State of Missouri List of Balances in Several Funds

JUNE 29, 1990

Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
TOURISM MARKETING	118.72	.00	.00	.00	.00	118.72
UNDERGRND STOARGE TANK REG PRG	.00	7,710.00	.00	.00	.00	7,710.00
UNDERGROUND STORAGE TANK INS	.00	1,269,962.43	.00	12,000.00	.00	1,257,962.43
UNEMPLOYMENT COMPENSATION ADM	901,703.61	72,080,767.49	229,272.33	64,110,475.54	8,164,729.45	936,538.44
VETERANS MEMORIAL FUND	1,860.00	.00	.00	.00	.00	1,860.00
VETERANS TRUST	.00	4,096.63	.00	.00	.00	4,096.63
VIDEO INST DEVEL & ED OPP	42,821.47	.00	5,133,240.00	3,286,681.80	6,788.24	1,882,591.43
VOCATIONAL REHABILIATION FED	234,092.15	44,980,507.84	.00	41,368,496.83	3,121,712.13	724,391.03
WASTE WATER LOAN	.00	91,624.14	58,156.00	43,958.10	6,332.52	99,489.52
WATER POL CNT B&I PRE TX ACT86	18,702,637.39	1,430,631.95	16,242,764.87	17,484,506.13	.00	18,891,528.08
WATER POLL CNT SER A89 SEC 37E	.00	10,655,732.48	50,819.23	166,073.40	58,156.00	10,482,322.31
WATER POLL CNT SER A89 SEC 37C	.00	26,107,208.95	3,786,258.01	22,170,396.00	.00	7,723,070.96
WATER POLL POST TAX ACT 1986	11,695,921.47	960,599.11	.00	.00	119,035.60	12,537,484.98
WATER POLLUTION CNTRL SER A89	.00	368,101.98	4,169,876.25	1,213,191.25	175,238.74	3,149,548.24
WATER POLLUTION CNTRL SER B 87	3,450,410.68	301,135.77	2,748,604.32	3,101,195.00	.00	3,398,955.77
WATER POLLUTION CONTROL FUND	3,492,739.34	50,063.56	119,035.60	.00	3,661,838.50	.00
WATER WELL DRILLERS	59,681.84	135,281.53	.00	143,571.84	42,923.58	8,467.95
WORKERS COMP-SECOND INJURY FD	8,995,272.22	24,094,191.22	.00	18,508,599.24	.00	14,580,864.20
WORKERS COMPENSATION FUND	18,202,903.12	7,380,928.03	.00	10,653,200.89	1,249,744.63	13,680,885.63
WORKING CAPITAL REVOLVING FD	6,710,791.18	12,137,880.10	.00	13,792,652.74	769,774.55	4,286,243.99
GRAND TOTALS	1,072,194,270 44	7,432,424,661 34	2,542,416,962 09	7,440,304,295 92	2,542,416,962 09	1,064,314,635 86

TABLE 10

State Indebtedness - Fiscal Year 1990

Water Pollution Control Bonds - Total Authorized $350,000,000

ISSUE	NUMBER OF BONDS	DENOMI-NATION	DATE ISSUED	TIME TO RUN	RATE OF INTEREST	AMOUNT	RETIRED	OUTSTANDING
Series A, 1972	4,000	$5,000	July 1, 1972	1 to 25 years	.5 To 6. %	$20,000,000	$12,260,000	$ 7,740,000
Series A, 1974	1,600	5,000	April , 1974	1 to 25 years	5.1 to 5.6 %	8,000,000	3,985,000	4,015,000
Series B, 1974	3,000	5,000	Dec. 1, 1974	1 to 20 years	5.0 to 5.75%	15,000,000	9,490,000	5,510,000
Series A, 1977	6,299	5,000	June 1, 1977	1 to 20 years	3.5 to 5.5 %	31,494,240	16,519,240	14,975,000
Series A, 1983	4,000	5,000	Feb. 1, 1983	1 to 25 years	7.20 to 9.7 %	20,000,000	2,170,000	17,830,000
Series A, 1986	12,000	5,000	Jul 15, 1986	1 to 25 years	6.75 to 9.25%	60,000,000	3,100,000	56,900,000
Series A, 1983**	9,943	5,000	Aug. 1, 1987	1 to 22 years	5.75 to 7.75%	49,715,000	2,490,000	47,225,000
Series B, 1987	7,000	5,000	Dec. 1, 1987	1 to 25 years	6.50 to 9.00%	35,000,000	990,000	34,010,000
Series A, 1989	7,000	5,000	Sept 1, 1989	1 to 25 years	6.40 to 8.90%	35,000,000	-0-	35,000,000

TABLE 11

Third State Building Bonds

Total Authorized - $600,000,000

ISSUE	NUMBER OF BONDS	DENOMI-NATION	DATE ISSUED	TIME TO RUN	RATE OF INTEREST	AMOUNT	RETIRED	OUTSTANDING
Series A, 1983	8,000	$5,000	Feb. 1, 1983	1 to 25 years	7.20 to 9.7 %	$40,000,000	$ 4,335,000	$35,665,000
Series A, 1986	65,000	5,000	Jul 15, 1986	1 to 25 years	6.75 to 9.25%	325,000,000	16,800,000	308,200,000
Series A, 1987**	34,023	5,000	Aug 1, 1987	1 to 22 years	5.75 to 7.75%	170,115,000	8,480,000	161,635,000
Series B, 1987	15,000	5,000	Dec 1, 1987	1 to 25 years	6.50 to 9.00%	75,000,000	2,115,000	72,885,000

TOTAL BONDS ISSUED	$884,324,240
TOTAL BONDS RETIRED.	82,734,240
TOTAL BONDS OUTSTANDING June 30, 1989.	801,590,000

Refunding Issues**

TABLE 12
Treasury Funds Invested in U.S. Securities
General Funds, June 30, 1990

DESCRIPTION	AMOUNT
U.S. Treasuries and Agencies, maturing within three years.	$ 100,088,351.20
Repurchase Agreements.	454,981,600.00

TABLE 13
State Seminary Fund Investments
June 30, 1990

DESCRIPTION	AMOUNT
Government Securities With Various Maturity Dates . . . . . .$	3,607,500.00

TABLE 14
State Public School Fund Investments
June 30, 1990

DESCRIPTION	AMOUNT
Government Securities With Various Maturity Dates . . . . . .$	10,729,000.00

TABLE 15

SUMMARY

Report of the Transactions of the State Treasurer for the Month Ending the 30th Day of June, 1990 Showing the Balances in the Various Banks

FUND	AMOUNTS IN DOLLARS
Time Deposits:	
General Fund	636,706,766.00
U. S. Securities:	
General Fund	100,088,351.20
General Repurchase Agreement	422,951,400.00
Other Investments:	
Confederate Memorial State Park	6,500.00
Babler Memorial State Park	235,000.00
Pansy Johnson-Travis	20,380.00
Restricted Daily Investment Account UMB	3,600,000.00
Central Bank, Jefferson City Demand Account	(148,929,885.55)
United Missouri Bank, Jefferson City Demand Account	9,047,550.16
Central Bank, Jefferson City Comp. Account	4,300,000.00
Lottery Collection Account	129,629.78
1987 Bond Sale Pool U. S. Government Obligation Repurchase	10,675,300.00
1989 Bond Sale Pool U. S. Government Obligation Repurchase	21,354,900.00
State Treas. Institutional Gift Trust	25,018.82
Boatmen's Bank, St. Louis Comp. Balance	700,000.00
Reg. Collection Account, Boatmen's St. Louis	3,403,725.45
Total	1,064,314,635.86